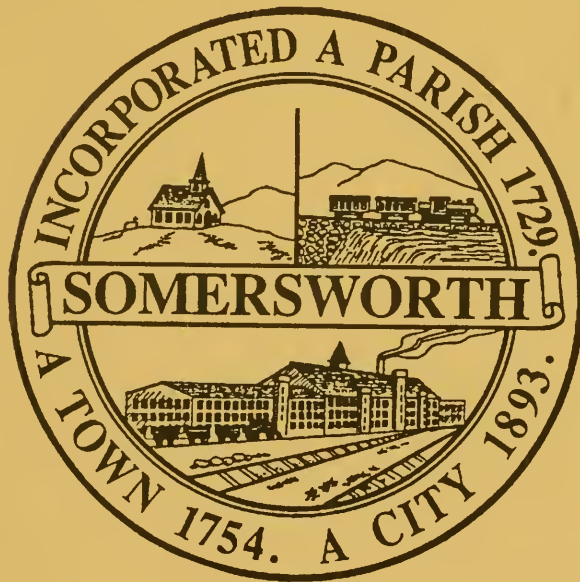


NHcomp
352 09
5696
1991-92

ANNUAL REPORT



SOMERSWORTH, NEW HAMPSHIRE

1991-92

ANNUAL REPORT

1991 - 1992

Somersworth, New Hampshire

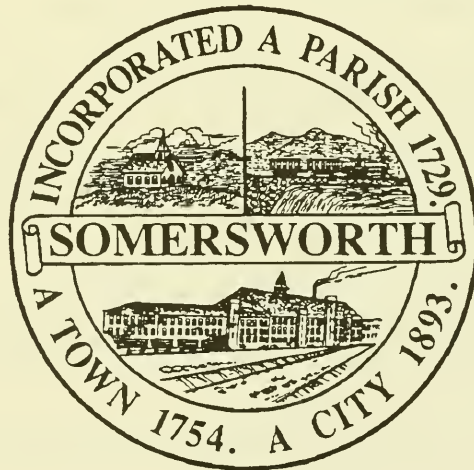
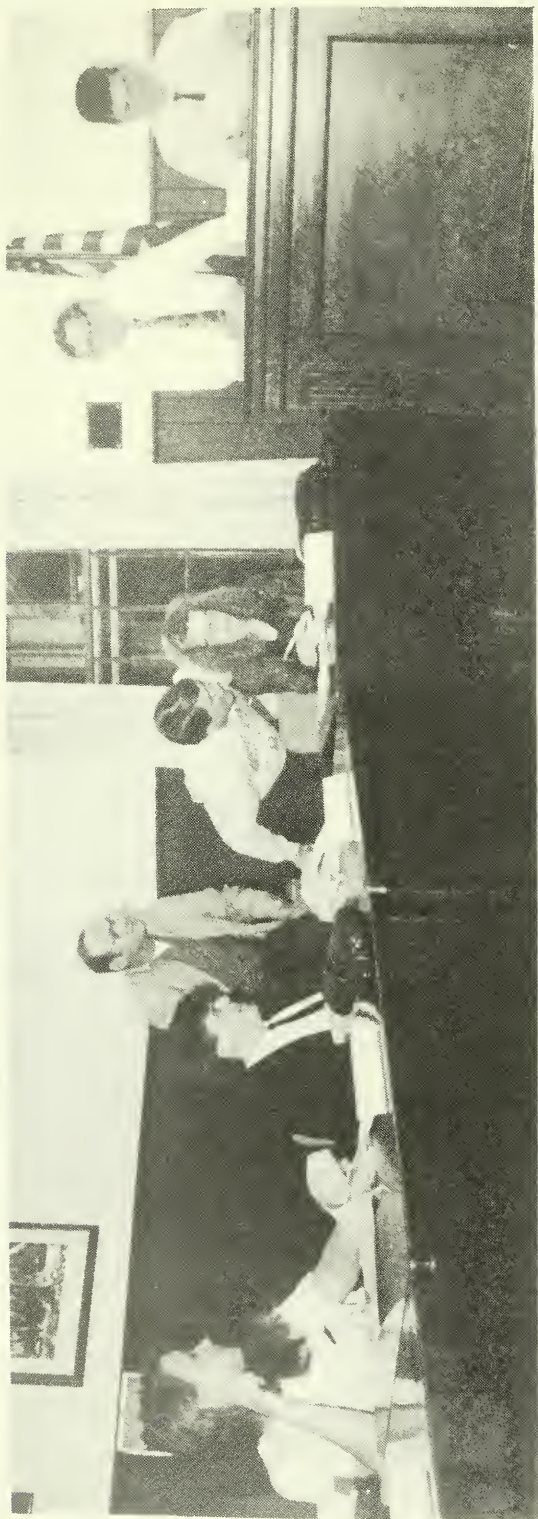


TABLE OF CONTENTS

Assessor's Report	26
Capital Projects Funds - Combining Balance Sheets - Schedule D-1	53
Capital Projects Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Equity - Schedule D-2	54
City Escrow Agency Fund - Statement of Changes in Assets and Liabilities - Schedule F-6	64
City Officials	5-7
Combined Balance Sheet - All Fund Types and Account Groups - Exhibit 1	36-37
Combined Statement of Cash Flows - Proprietary Funds Types and Similar Trust Funds - Exhibit 5	42-43
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Government Fund Types and Expendable Trust Fund - Exhibit 2	38-39
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/ Fund Balance - Proprietary Fund Types and Similar Trust Funds - Exhibit 4	41
Debt Service Funds - Combining Balance Sheets - Schedule C-1	51
Debt Service Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Equity - Schedule C-2	52
Deferred Compensation Agency Fund - Statement of Changes in Assets and Liabilities - Schedule F-5	63
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Fund - Schedule A-2	46-48
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual - General Fund - Schedule A-1	44-45
Enterprise Funds - Combining Balance Sheets - Schedule E-1	55
Enterprise Funds - Combining Statement of Cash Flows - Schedule E-4	58
Enterprise Funds - Combining Statement of Revenues and Expenses - Budget and Actual - Schedule E-3	57
Enterprise Funds - Combining Statement of Revenues, Expenditures and Changes in Retained Earnings - Schedule E-2	56
Expendable Trust Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Equity - Schedule F-5	62
Fire Department	12-14

Housing Authority	31-34
Non-Expendable Trust Funds - Combining Statement of Cash Flows - Schedule F-3	61
Non-Expendable Trust Funds - Combining Statement of Revenue, Expenses and Changes in Fund Equity - Schedule F-2	60
Ordinances	10-11
Petitions	11
Planning and Economic Development	20-24
Police Department	15-17
Public Library	18-19
Public Works	27
Resolutions	8-9
Schedule of General Fixed Assets By Source - Schedule G-1	65
Schedule of Changes in General Fixed Assets By Function and Activity - Schedule G-2	66
Schedule of General Fixed Assets By Function and Activity - Schedule G-3	67
Special Revenue Funds - Combining Balance Sheets - Schedule B-1	49
Special Revenue Funds - Combining Statement of Revenues, Expenditures and Changes in Fund Equity - Schedule B-2	50
Statement of Revenues, Expenditures and Other Financing Sources and Uses - Budget and Actual - General Fund - Exhibit 3	40
Trust and Agency Funds - Combining Balance Sheet - Schedule F-1	59
Water Fund - Comparative Statement of Income and Retained Earnings	30
Water Works	28-29
Welfare Department	25



Student Government Day. From l to r: Faith Rovelto; Bill Smith; City Councilor Roger Berube; City Manager Doug Elliott, Jr.; Cherie Whitehouse; Mayor Jim McLin and Jason Plouff.

CITY OFFICIALS

Mayor

James M. McLin,
Term Exp. Jan. 1996

City Manager

Douglas R. Elliott, Jr.

Councilman Ward 1

Sherie Dinger,
Term Exp. Jan. 1996

Councilman Ward 2

Michael Turgeon,
Term Exp. Jan. 1996

Councilman Ward 3

Mike Micucci,
Term Exp. Jan. 1996

Councilman Ward 4

Stan Hawthorne, resigned
William Boulanger, replaced
Term Exp. Jan. 1996

Councilman Ward 5

Romeo Messier,
Term Exp. Jan. 1996

Councilman at Large

David Littlefield,
Term Exp. Jan. 1994
Brian P. Tapscott,
Term Exp. Jan. 1994
Roger Berube,
Term Exp. Jan. 1994
Donald Pageotte,
Term Exp. Jan. 1994

Assessor

Shirley White

Code Enforcement Officer

Elvin Wilmouth, resigned
Larry Hamer, replaced

City Clerk

Nancy A. Liebson

Clerk of Court

Patricia Dorr

District Court Judge

Clyde R. Coolidge

Special Justice

Judy Roberts

Fire Chief

Paul Vallee

Police Chief

Patrick L. Cote

Welfare Officer

Kim St. Hilaire

Plumbing & Electrical**Inspector**

Robert Kirouac, deceased
Dennis Burke, replaced

City Engineer

Norman G. Leclerc

Solicitor

Shaheen, Capiello
Stein & Gordon
Coolidge Prof. Assn, replaced

Director of Public Works

Greg Mack

Tax Collector

Patricia Flanagan

Finance Officer

Eileen Cabanel

City Planner

Kathleen Brown

Assessors

Term 3 Years
Salary: \$500 Yearly
Maurice Desmarais,

Irving Liebson, replaced

Term Exp. March 1995
James Cowan,
Term Exp. March 1993

Board of Adjustment

No Salary: Term 3 Years
Francis Vincent,
Term Exp. July 28, 1994
Ronald Lehoullier,
Term Exp. July 28, 1992
Sam Reid,
Term Exp. July 28, 1993
Anne DeSerres,
Term Exp. July 28, 1990
Richard Michaels,
Term Exp. July 28, 1994
Alternates: Matt Lavoie

Conservation Commission

3 Year Term
Ray Boulanger,
Term Exp. Nov. 1994
Jeanne Call,
Term Exp. Nov. 1994
James Ball,
Term Exp. Nov. 1990
Frank Richardson,
Term Exp. 1992

Cemetery Trustees

Term 5 Years
Salary: Clerk \$500
Others: No Salary
Frances Wooley,
Term Exp. Jan. 1994
Elsie Gould,
Term Exp. Jan. 1995
Roger Varney,
Term Exp. Jan. 1993
Mark Taylor, deceased
David Eastman, replaced
Term Exp. Jan. 1997
Phil Wentworth,
Term Exp. Jan. 1996

Library Trustees

No Salary: Term 5 Years
Eugene Hebert, resigned
Joan McNally, replaced
Term Exp. Jan. 1992
Eileen Flick, resigned,
Sheila Clark, replaced
Term Exp. Jan. 1993
Gerard Gaudreau,
Term Exp. Jan. 1994
Richard Dumont,
Term Exp. Jan. 1996
Susan Littlefield,
Term Exp. Jan. 1995
Librarian: Debora Longo

Planning Board

Administrative Members
Douglas R. Elliott, Jr.
City Manager
Norman Leclerc,
City Engineer
Roger Berube,
City Council Member
Term Exp. March 23, 1993
David Rovelto,
Term Exp. March 23, 1994
Philip Wysocki,
Term Exp. March 23, 1994
Francis C. Vincent,
Term Exp. March 23, 1992
Dennis Messier, resigned
Patrick McLin, replaced
Term Exp. March 1992
William Boulanger, resigned
Term Exp. March 23, 1993
Alternates: Ronald Dorr
Patricia Yellenik

Traffic Safety Committee

Norman Leclerc,
City Engineer
Patrick L. Cote,
Chief of Police
Paul Vallee,
Fire Chief
Greg Mack,
Director of Public Works
Romeo Messier,
Council Rep.

Kathy Brown,
Director of Planning &
Economic Dev.
Karen
at SAU
Maxwell Young, deceased
Term Exp. July 1989
Paul Robidas,
Term Exp. July 1990
William Curtis, resigned
Term Exp. July 1991

Personnel Advisory Board

Paul Flayhan,
Term Exp. April 1, 1990
David Melanson,
Term Exp. April 1, 1991
George Burns, resigned
Roderick Boivin, replaced
Term Exp. April 1, 1992

Trustees of Trust Funds

Term 3 Years
Paul Carpenter,
Term Exp. Jan. 1991
Vivianne Derosier,
Term Exp. Jan. 1992
Richard Jutras,
Term Exp. Jan. 1993

Somersworth Housing Authority

Term 5 Years
David L. Roberge,
Term Exp. Feb. 28, 1995
George Bald,
Term Exp. Feb. 28, 1996
Jean Gill,
Term Exp. Feb. 28, 1997
Eugene F. Barry, resigned
Albert Cormier, replaced
Term Exp. Feb. 28, 1993
Joan Lynch,
Term Exp. Feb. 28, 1994

Water Commissioners

Term 2 Years
Douglas R. Elliott, Jr., Chairman
Norman G. Leclerc, Clerk

Romeo Messier,
Term Exp. Jan. 1994
John Chick,
Term Exp. Jan. 1991

School Board

Terms Exp. Jan. 1992

Ward 1

Lincoln Soldati

Ward 2

Clair Snyder

Ward 3

Frederick A. Strum, Sr.

Ward 4

John Flick

Ward 5

Marcel Cote

At Large

Term Exp. Jan. 1994
Mary Ann Mascianica
Sherie Dinger
Janet Wilson
Thomas Argue

Fair Hearing Board

George Bald,
Term Exp. April 7, 1990
Carol Miller,
Term Exp. April 7, 1991
James Ball,
Term Exp. April 21, 1989

Historic District Commission

Brian Tapscott,
Term Exp. Jan. 1993
Sally Goodwin,
Term Exp. March 1994
John Jackman,
Term Exp. March 1994
Monica Zulauf,
Term Exp. Jan. 1993
Frank Amedeo,
Term Exp. March 1994

Election Officials
Term Exp. Jan. 1992

Ward 1

Moderator:

Paul Chabot

Ward Clerk:

Jacqueline Adrien

Selectmen:

Gemma Bisson

Joseph Dreinczyk

Ward 2

Moderator:

Clair Snyder

Ward Clerk:

Frances Wooley

Selectmen:

Albert Turgeon

Mariette McKee

Ward 3

Moderator:

James Hill

Ward Clerk:

Mary Sabine

Selectmen:

Arthur Joy

Jeanne Ambrose

Dorothy Dumais

Ward 4

Moderator:

Dennis Gagne

Ward Clerk:

?

Selectmen:

Lucille Frechette

Lillian Roberge

Marcelle Chabot

Ward 5

Moderator:

Rita Sullivan

Ward Clerk:

Helen Demers

Selectmen:

Hector Desjardins

Mary Dumais

Robert Michaud

Supervisors of the Checklist

Patricia Coolidge,

Term Exp. Sept. 1995

Mary Ann Roberge,

Term Exp. Sept. 1992

Denise Jones,

Term Exp. Sept. 1993

Agnes Pouliot,

Term Exp. Sept. 1994

Patricia LeHoullier,

Term Exp. Sept. 1996

1991 - 1992 RESOLUTIONS

1. Resolution No. 4-92 Discontinuing proposed Earle Street. 9/16/91.
2. Resolution No. 5-92 Discontinuing proposed Wilson Street. 10/7/91.
3. Resolution No. 6-92 Authorizing the City Manager to sign a contract for Residential Curbside Recycling Services. 10/21/91.
4. Resolution No. 8-92 Authorizing the City Manager to sign a contract for Residential Curbside Recycling Containers. 11/18/91.
5. Resolution No. 9-92 Authorizing City Manager to sign a contract for the Purchase of Trash Bags. 11/18/91.
6. Resolution No. 10-92 Authorizing purchase of certain municipal vehicles. 11/18/91.
7. Resolution No. 12-92 Acceptance conditions for Senior Center under Community Development Block Grant Program. 12/2/91.
8. Resolution No. 13-92 Acceptance conditions for Municipal Building - Handicapped accessibility under the Community Development Block Grant Program. 12/2/91.
9. Resolution No. 11-92 Discontinuing a portion of the Proposed Fox Court Turn-Around. 1/20/92.
10. Resolution No. 14-92 Extension of involvement and commitment as a member of the Lamprey Regional Solid Waste Cooperative. 1/20/92.
11. Resolution No. 16-92 on (P) Street(s) on Assessor's Map 38. 2/24/92.
12. Resolution No. 17-92 on Proposed Street(s) on Assessor's Map 22. 2/24/92.
13. Resolution No. 18-92 Authorizing and directing the City Manager to request proposals for the Provision of Legal Services. 3/2/92.
14. Resolution No. 20-92 Authorizing the City Manager to sign a contract for Landscape Maintenance. 4/20/92.
15. Resolution No. 21-92 Fire Department Tax Shelter Retirement. 4/20/92.
16. Resolution No. 23-92 Order to remove Hazardous Building Pursuant to RSA 155-B:2. 4/20/92.
17. Resolution No. 24-92 1992-93 School Budget. 4/20/92.
18. Resolution No. 19-92 Bond resolution for additional costs for Remedial Investigation/ Feasibility Study for the Somersworth Municipal Landfill. 5/4/92.

-
-
19. Resolution No. 25-92 Expressing the City of Somersworth's support for the Portsmouth Naval Shipyard. 5/4/92.
 20. Resolution No. 26-92 Relative to the Somersworth Housing Authority and acceptance conditions for Day Care Center Project Grant. 5/18/92.
 21. Resolution No. 28-92 Authorizing withdrawal from the Municipal Building Capital Reserve Fund. 5/18/92.
 22. Resolution No. 30-92 Authorizing the City Manager to execute a contract for the High Street Corridor Transportation Study. 6/1/92.
 23. Resolution No. 32-92 Authorizing the City Manager to sign a contract for the provisions of Emergency Ambulance Service. 6/15/92.
 24. Resolution No. 33-92 Authorizing the City Manager to sign a contract for the provision of Legal Services. 6/15/92.

1991 - 1992 ORDINANCES

1. Ordinance No. 3-92 Transfer funds between departments. 8/26/91.
2. Ordinance No. 1-92 Amendment to Chapter 4, Section 11.4, Salary Table Revisions. 9/3/91.
3. Ordinance No. 4-92 Zoning Ordinance Amendment, Chapter 19, Wetlands Conservation Overlay District. 9/16/91.
4. Ordinance No. 5-92 Amendment to Chapter 13, Time Limited Parking. 9/16/91.
5. Ordinance No. 8-92 Amendment to Chapter 13 Intersection Controls. 10/21/91.
6. Ordinance No. 9-92 Transfer funds between departments. 11/18/91.
7. Ordinance No. 10-92 To amend Chapter 13, Police Offenses - Dogs. 12/2/91.
8. Ordinance No. 11-92 To amend Chapter 13A, Alarm Businesses, Systems, and Users. 12/2/91.
9. Ordinance No. 12-92 Solid Waste and Recycling. 12/2/91.
10. Ordinance No. 13-92 Zoning Ordinance/Map Amendment Route 16 near Blackwater Road and Kilda Street. 1/20/92.
11. Ordinance No. 14-92 Chapter 7 - Solid Waste and Recycling. 3/2/92.
12. Ordinance No. 16-92 Chapter 24, Section 24.6.L Lead Poisoning Prevention. 4/20/92.
13. Ordinance No. 24-92 1992-93 School Budget. 4/20/92.
14. Ordinance No. 17-92 Chapter 19, Proposed Zoning Amendment to Section 13 Historic District Commission. 5/4/92.
15. Ordinance No. 15-92 Chapter 13D, Noise/Nuisance Control. 5/4/92.
16. Ordinance No. 7-92 Zoning Ordinance Amendment regarding appointments to the Zoning Board of Adjustment. 5/18/92.
17. Ordinance No. 18-92 Amendment to Chapter 8A, Article VIII, Section 2, Septic Hauler Rates. 5/18/92.
18. Ordinance No. 21-92 Chapter 13, Police Offenses, Section 3G, Permit and Reserved Parking. 6/1/92.
19. Ordinance No. 24-92 Dispersal of excess payment in lieu of Taxes Revenue. 6/15/92.

-
-
20. Ordinance No. 25-92 Dispersal of funds received from Malley Farm Barn Insurance Refund. 6/15/92.

1991 - 1992 PETITIONS

1. Petition New England Telephone and Public Service Company - One 50% Pole on Giroux Street. 8/26/91.
2. Petition in support of School Budget. 4/20/92.
3. Petition from Public Service Co. of N.H. 4/20/92.
4. Petition from Residents Against Historic District Society. 6/1/92.

SOMERSWORTH FIRE DEPARTMENT

The fiscal year 1991-1992 was again a very busy, but productive, year for the Somersworth Fire Department. The department responded to 550 incidents. Of these 550 incidents, 28 were structural fires which related to 1 Firefighter injured. The department also sent aid to other communities 25 times while receiving aid 3 times.

Again this department is striving to make the City of Somersworth a safe place to live and work by providing Education and Fire Prevention to all segments of the population through a comprehensive program delivered in an organized fashion.

The members of this department have put in a lot of hours in completing Phase 1 of the training facility at the fire station. These hours are after these people have worked all day to support their families at their other jobs.

These people were away from their families on evenings and weekends, which shows the pride and commitment that these firefighters have for the community, so the City of Somersworth can have a safe place to work and live.

Alarms Received: 550

Day of Week	Incidents	Structural
Sunday	73	5
Monday	118	5
Tuesday	96	0
Wednesday	73	9
Thursday	73	6
Friday	68	3
Saturday	<u>49</u>	<u>0</u>
	550	28

Time of Day

Midnight to 8 a.m.	81	5
8 a.m. to 4 p.m.	234	9
4 p.m. to Midnight	<u>235</u>	<u>14</u>
	550	28

Type of Situation Found

Structural Fire	28
Outside of Structure Fire	2
Vehicle Fire	9
Non Structural: brush, grass, refuse	21
Air, gas rupture	3
Rescue/Extrications	18

Hazardous Conditions	90
Service Calls	157
Good Intent	78

False Alarms

Malicious	16
Bomb Scare	3
System Malfunction	83
Unintentional	42
Other	1
Exposure	1

Fire Related Casualties

	Deaths	Injuries
Civilians	0	1
Firefighters	0	0

Fire Causes

	All	Structural
Incendiary	9	0
Suspicious	10	1
Misuse of Heat Ignited	15	4
Misuse of Material Ignited	4	3
Mechanical Failure	33	16
Operational Deficiency	2	2
Other	5	2
Non-Fires/Misc.	472	0
	<u>550</u>	<u>28</u>

Mutual Aid

	Given	Received
Berwick	6	2
Dover	3	0
North Berwick	1	0
Rochester	10	1
Rollinsford	3	0
South Berwick	2	0
	<u>25</u>	<u>3</u>

Apparatus Usage

Engine 1	58
Engine 3	437
Engine 4	29
Ladder 1	32
Car 2	113

Incidents by Shifts

A-Shift	151	C-Shift	95
B-Shift	174	D-Shift	132

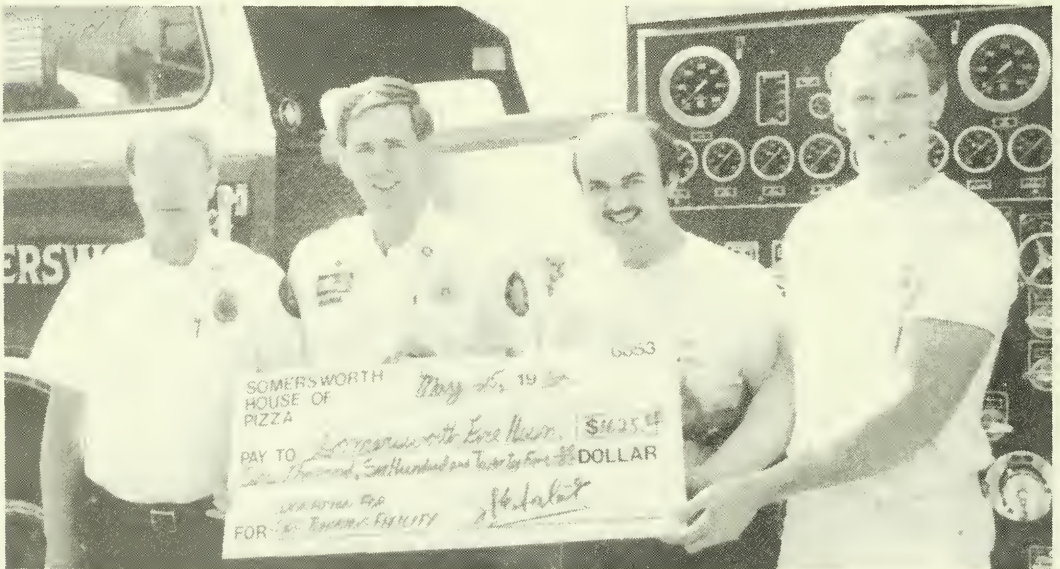
Training

Permanent Firefighters	956 Hours
Call Firefighters	408 Hours

Building Inspections

COMPLETE ANNUAL INSPECTIONS	533
% of building complied with	100%
Violations Issued	90
Violations Complied with	61
Hours	173 1/4
PARTIAL & MISC. INSPECTIONS	581
Reinspections	97
Complaints	17
Woodstoves	9
Oil Burners	22
Day Care	5
Construction Surveillance	14
Miscellaneous	417
Hours	200 3/4
Total Inspections	1,114
Total Hours	374

Paul N. Vallee
Fire Chief



Somersworth House of Pizza donates to the Somersworth Training Facility. Pictured from l to r are: Fire Chief Paul Vallee; Somersworth Firemen's Association President David Witham; Tom Kafalas, Owner; and Kevin Westphall, Employee.

SOMERSWORTH POLICE DEPARTMENT

The year 1991-1992 was another busy year for the Police Department. Our goal is to provide the best possible service to the citizens of Somersworth. The Department currently has a staff of 26 full-time personnel including: Chief, two Captains, five Sergeants, one Detective Juvenile Officer, ten Patrolmen, one Parking Enforcement Officer, four Dispatchers and two Secretaries. Additionally, there are eight part-time personnel to augment our staff.

The following are the number of known services Part I Crimes reported to the Police and are reflected in the FBI's Uniform Crime Report for the year 1991.

1. Murders & Non-negligent Manslaughter	0
2. Forcible Rape	5
3. Robbery	2
4. Aggravated Assault	2
5. Burglary	65
6. Larceny	349
7. Motor Vehicle Theft	28
8. Arson	4

Crime Prevention is always a concern for the Police Department. We will give a presentation on crime prevention to any civic or neighborhood group. There is literature on hand for the public for tips to secure property to help prevent thefts.

The Police Department has again implemented D.A.R.E. (Drug Abuse Resistance Education), a nationally recognized program in our school system. The primary focus is on the fifth grade. During the seventeen weeks, the kids learn different ways to say "NO" to drugs and alcohol and learn how to cope with peer pressure. In addition, we teach a modified program from grades one through four. Eventually everyone in the school system will have had D.A.R.E. The goal is to reduce the use and demand for drugs in our community. The support from the schools, community, parents, and students has been gratifying.

The Police Department, in cooperation with the Somersworth Jaycees, sponsored our first "Haunted House" for Halloween. The response was tremendous. Everyone enjoyed themselves and the proceeds from this coordinated effort benefited our D.A.R.E. Program. Also, the Police Department, in cooperation with the Rotary Club, sponsored the first annual "D.A.R.E. to Run" Road Race. Hopefully, this will be an annual event. As you can see, our police personnel are very active in the community.

The New Hampshire Highway Safety Agency has again assisted the Department by providing two grants: a DWI Patrol and a Selective Enforcement Patrol. Our goal was to remove DWI operators from our highways and enforce the laws regarding yielding to pedestrians in the crosswalks. Strict enforcement is necessary in order to make our highways safer for our citizens and to reduce the number of injury accidents.

The computer software for our in-house computer has an enhanced capability to capture more information for operational purposes. The State of New Hampshire will be changing from a Uniform Crime Report format to a National Incident Based Reporting System and our software will do just that. We will be able to report many more crimes and capture 53 mandatory data fields. Essentially, we will be able to report and have access to much more information. This information will be valuable in determining crime trends so that we can do our job better.

It is only through the dedication and hard work of our personnel that makes it possible to provide quality service to the Citizens of Somersworth, and we look forward to another productive year.

Patrick L. Cote
Chief of Police



DARE Officer Landis Delp



DARE car at Somersworth International Children's Festival



Firearms training at Police Firearms Range. From l to r: Sgt. Dan Gagne; Sgt. Dan Donovan and Dean Winter.

SOMERSWORTH PUBLIC LIBRARY

The installation of new windows at the Library highlights this fiscal year. The original wood-framed windows had become badly weathered, especially on the north and south sides of the building. The new windows, constructed of anodized aluminum, require no maintenance and will not deteriorate. The installation of low-emissivity glass, coated to deflect heat, keeps the building warmer in winter and cooler in summer. The project cost \$31,975.

The Somersworth Public Library continued to experience a modest increase in the circulation of books, magazines, audio cassettes and video cassettes. Over the past three years, the 27% increase shows the value of the Library and its services to the community.

1989 - 1990	46,584
1990 - 1991	57,927
1991 - 1992	59,346

Currently, 3,905 residents (35% of the City's official 1990 census population) hold valid library cards, with new cards being issued every week. Residents must show identification with proof of residency to fill out an application for a library card. The applicant must borrow material twice within six months of the date of application before being issued a permanent library card.

Children's programs continue to be in demand. The storytimes for toddlers and preschool children are offered from September to May. For the fourth consecutive year, the summer reading program was held from June to August. Seventy-seven children completed the program "Some Enchanted Reading", reading 1,915 books.

The Somersworth High School Library and English Department worked with the Library to provide summer reading for the young adults in the City. For the third year, a collection of the best books was brought from the SHS Library to be used at the public library for the summer. Mrs. Riley, the SHS Librarian also compiled reading lists for each grade level. The SHS English Department purchased multiple copies of books for the Honors Summer Reading Program, with the Library serving as the distribution center for the books. It is hoped that these two programs will expand to required summer reading for all high school students.

The Library hosted and assisted an exciting project funded by the Somersworth Historical Society. The Society is collecting, identifying, and reproducing photographs dating up to 1959. About 600 have been either donated or loaned to the Society. The goal of the project is to provide a collection of identified photographs documenting the history of the City that will be accessible to the public at the Library.

As of June 30, 1992, the collection at the Somersworth Public Library held the following number of items:

Adult Collection	24,345
Children's Collection	8,039
Cassettes and Records	415
Video cassettes	325
TOTAL	<u>33,124</u>

As the Library seeks to identify the needs of the citizens and fulfill them, the staff uses all resources available to accomplish this goal. Whether it is through direct purchase or loans from other libraries, as many requests as possible are honored. Whether it is through the resources of this Library, using the New Hampshire State Library or other area resources and agencies, as many questions are answered as possible. The Library strives to meet those demands placed upon it by the community. Everyone's suggestions are welcome and the staff and trustees invite you to visit and learn what the Library has to offer you.

Library Hours

Monday - Wednesday 10 a.m. - 8:30 p.m.
 Thursday - Friday 10 a.m. - 5:30 p.m.
 Saturday 10 a.m. - 3:00 p.m.
 Closed Sundays and most Federal Holidays.

Staff

Debora Longo, Library Director
 Carol Bresaw, Children's Librarian
 Carleen Ellis, Library Assistant
 Larry Reynolds, Circulation Assistant
 Heather Feenstra, Senior Page
 Heidi Hartling, Page
 Carrie Flanagan, Page

Trustees

Richard Dumont, Chairman
 Sheila Clark
 Gerard Gaudreau
 Susan Littlefield
 Joan McNally



National Library Week featured Matt Moffett assisting Colette Haywood and her Puppets.

DEPARTMENT OF PLANNING AND ECONOMIC DEVELOPMENT

The Department of Planning and Economic Development provides staff assistance to the Planning Board, the Zoning Board of Adjustment, the Historic District Commission, and the Conservation Commission. The Department makes recommendations on issues relevant to the development of the community. The Code Enforcement Division of the Department is responsible for ensuring compliance with the building, plumbing, electrical, health, and zoning codes. The Director of Planning and Economic Development assists the City Council in attaining its goal of economic betterment of the City and its residents. The Department also files applications for state, federal, and private grants.

Throughout the period of fiscal year July 1, 1991 to June 30, 1992, the emphasis previously placed on planning for current development shifted to long range planning projects.

The staff, in response to continued development activity along High Street at the entrance to the City, further addressed the need for a more safe and efficient traffic flow from the Weeks Traffic Circle into the City proper. In the Spring of 1992, a consulting firm was hired to prepare a preliminary engineering design plan for the High Street Corridor.

The laying of the groundwork necessary for the eventual construction of an Exit 10 off of the Spaulding Turnpike continues. Local officials are working cooperatively with the staff of the New Hampshire Department of Transportation to ensure the complete success of the project.

For many months, the Planning Board worked diligently to rewrite, in its entirety, that section of the City Code which regulates the subdivision of land. This ordinance had not been addressed comprehensively since sometime in the 1970's, and as a consequence, the development review process was not as efficient as it could be. The new ordinance is consistent with the current state regulations, and takes the guesswork out of the development process for the property owner.

A two-tiered review process for development activities within the City's historic districts was adapted. Projects classified as having minimal impact will now be reviewed and approved by the City staff. All other projects will continue to be reviewed by the Historic District Commission.

Although the steady commercial and industrial growth, which Somersworth had been experiencing during the previous fiscal year, slowed its pace, several site plan applications were approved by the Planning Board, including a fast food restaurant (Burger King) on High Street.

Halfway between the Wentworth-Douglass Hospital in Dover and the Frisbie Memorial Hospital in Rochester, Route 108 (formerly Route 16) continues to be the location of choice for many in the medical professions. The newest addition to the fast-growing corridor, the Pinewood Medical Center, located at the corner of Pinewood Drive and Route 108, opened in 1991.

The Department of Planning and Economic Development wishes to acknowledge the efforts of the many volunteers who generously give their time and expertise as members of all the land use boards and committees. To them we express our heartfelt appreciation.



COAST expands service to WAL-MART. Pictured are; l to r: Executive Director COAST Joe Follansbee; Mayor Jim McLin; Bev Caverly of Kari-van; Planning Director Kathleen Brown; Dirk Timmons of Kari-van; Wal-Mart Manager Jim Straatman; COAST Chairman Kenn Ortmann and COAST Vice-Chairman Warren McGranahan.

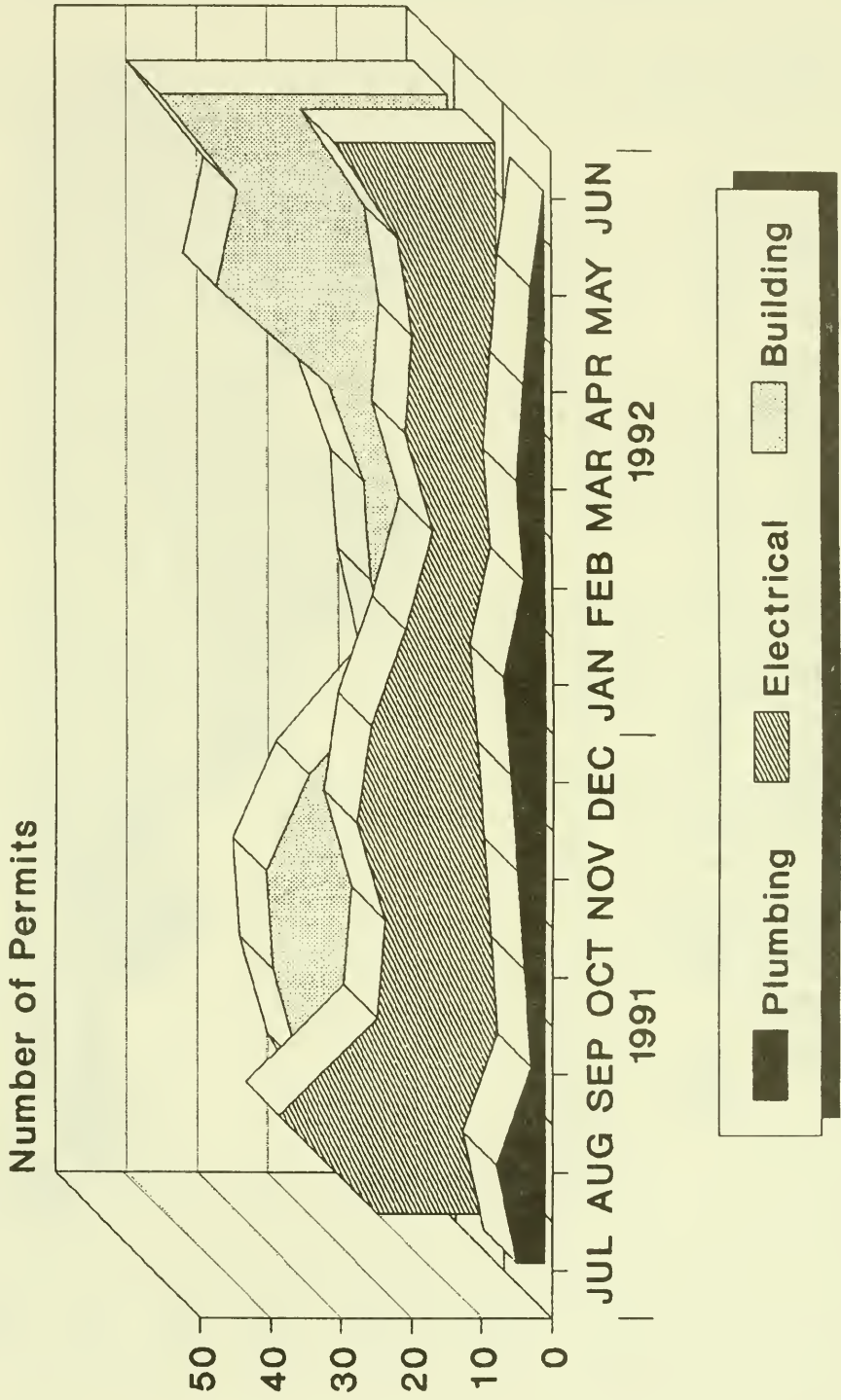


Opening of Lifeplex Center at The Works. From l to r are: Kathlyn Box & Jon Moore of Adaptations Unlimited; Planning Director Kathleen Brown; Jeff Box of Adaptations Unlimited; Phil Casey of Leoca Construction; Maryanne Blank of Fleet Bank; Phyllis Dannin of Life Fitness, Inc.; Michael Fizz of The Works Athletic Club and Skip Powell of Skip Powell Electric.

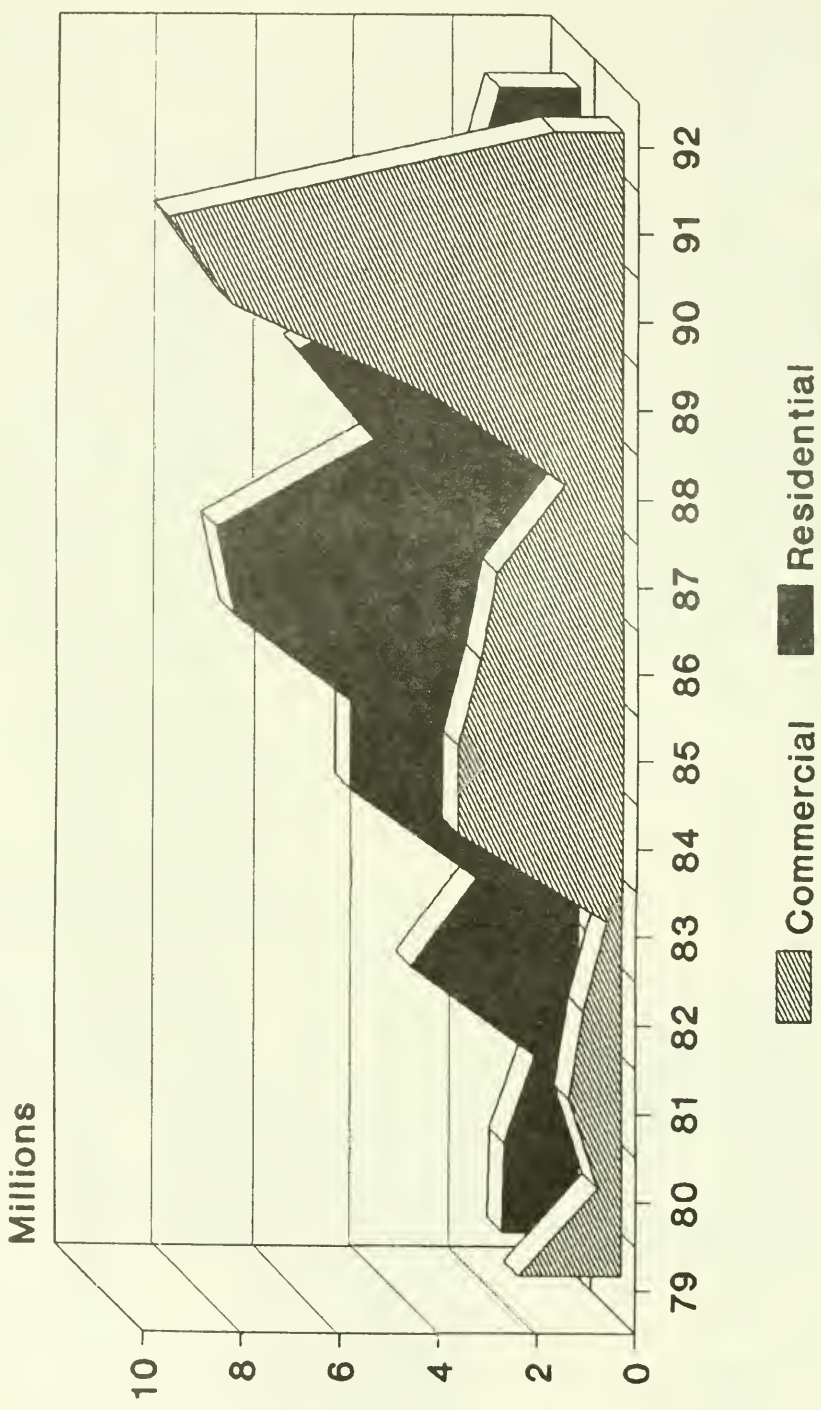


Russell Stover celebrates 1 year in our City. Pictured are: l to r: Planning and Economic Development Director Kathleen Brown; Governor Judd Gregg; Russell Stover's Vice President Robert Maack; NH Economic Director Richard Green and Somersworth Mayor Jim McLin.

FISCAL YEAR REPORT BUILDING, ELECTRIC, & PLUMBING PERMIT



BUILDING PERMITS BY VALUE BY FISCAL YEAR



• 1/84-6/85 (18 Months)

SOMERSWORTH WELFARE DEPARTMENT

The Welfare Department handles a variety of families and individuals suffering hardship due to unemployment, lack of sufficient income or pending disability claims. Fiscal Year 1991/1992 consisted mainly of cases involving unemployment which twice out-numbered the amount of disability cases.

The caseload of the Welfare Department continued to rise during FY 91/92 with the department assisting a total of 152 families/individuals. Of these, 40 were new family applicants, 75 were new individual applicants, and 37 were persons who had previously been assisted. General assistance expenditures for FY 91/92 totalled approximately \$53,400.

The mandatory workfare program which requires recipients to work designated hours in a City department in exchange for assistance granted, netted approximately 2,669 hours during FY 91/92. It is estimated that these hours recouped approximately \$13,345. Those departments receiving help through the workfare program include the Highway Department, Public Library, Water Department, School Department including the Vocational Center, the Somersworth Housing Authority, and the Chamber of Commerce.

Actual monetary reimbursements totalled approximately \$4,038. Many reimbursements are solicited through the Interim Assistance Program which is contracted through the Division of Health and Human Services in conjunction with the Social Security Administration. Another large portion of reimbursements are reclaimed through liens placed on civil judgements.

Our thanks from the Welfare Department and those in need, to all the merchants and landlords in the City of Somersworth who have been kind enough to work with us in preventing further hardship.

Kim St. Hilaire
Welfare Director

ASSESSORS REPORT

During the past year, a city-wide reevaluation has been completed. All assessments are now based on the market conditions which prevailed as of April 1, 1992. The results have increased the net value of property within the City from \$205,596,158 to \$359,665,922. This represents an increase in value of fifty-seven percent (57%) over a ten year period.

The most dramatic change in values occurred in the value of land. The average building lot in the City had tripled in value since the 1982 reevaluation.

As part of the reevaluation, the City invested in a Computer Assisted Mass Appraisal (CAMA) System which will allow for an annual update of the property values in Somersworth. This system evaluated all properties in the community every year, and makes adjustments to any or all of the values assigned, based on the market activity. The implementation of the CAMA System minimizes the possibility of inaccurate individual assessments and promotes a general increase in the overall efficiency associated with the provision of municipal services.

Of course, as with any computerized system, the information retrieved is only as accurate as the information input. As such, the Assessors' Office continues to encourage all property owners to review their property assessment cards. It is the accuracy of these cards that determine a fair and equitable tax bill.

Shirley J. White
City Assessor

FISCAL 1992 PUBLIC WORKS REPORT

There were many significant events that occurred in the Public Works Department this year, not the least of which was the occupying of the new Public Works Complex. The complex is located at 51 Willand Drive, which is a new road off of Blackwater Road. The new complex has 2,100 square feet of office space, 8,400 square feet of garage space, and 5,600 square feet of salt and sand storage. Total construction costs were \$405,000 and it was occupied on February 1, 1992. General contractor was David Witcher Builder, Inc. of Strafford, N.H. The Public Works Department is very happy with the building. All of our equipment is indoors every night and we have adequate space to clean and repair our vehicles.

Also in January of 1992, the Public Works Department assisted in the implementation of the City's curbside recycling service and the highly successful pay-per-bag method of trash removal. Pay-per-bag is a system of user fees that encourages recycling and educated purchasing habits. Participation in curbside recycling has run as high as 75%.

The Wastewater Division of Public Works endured the retirement of 18 1/2 year veteran Chief Mechanic Bill Syvinski. We are fortunate to have hired a capable replacement. A new regulation to remove chlorine from wastewater has been met by our plant, thanks to a system that plant personnel contributed to the design of and did the entire installation. Estimated savings for this method was \$60,000. In fiscal 1992, we have increased the rates for treating septic waste so that they more accurately reflect the cost of treatment. We have also treated 525.92 million gallons of wastewater and have removed 524,037 pounds of pollutants from it.



Somersworth Public Works Department

WATER WORKS

Construction of the New Three Million Gallon per Day (3 MGD) Water Treatment Plant was deemed to be substantially complete on December 12, 1991. Several deficiencies continued to remain uncorrected at the end of the year (June 30, 1992). It is anticipated that all deficiencies will be corrected before the end of the 1 year guarantee period. The final total project cost was \$2,963,631.00. The new plant produces very good water and is expected to meet the City's needs for the next 20 years.

The Water Department was required to spend nearly \$80,000 to relocate the water mains at the Route 108/West High Street intersection because of the intersection reconstruction project by the State of New Hampshire Highway Department project.

FY 92 continued to have lowered water use attributed to conservation and to the economy. It is anticipated that as the Clean Water Act mandates are implemented that substantial additional costs will be incurred for sampling, testing, and reporting.

The required unexpected expenditures for water main replacement at Route 108/West High Street coupled with lower than expected revenues continue to erode the Water Department finances.

FISCAL YEAR 1991 - 1992

Month	Wells	Water Treatment Plant	Total	Average Day
July	14,592,225	27,026,420	41,618,645	1,342,536
August	13,942,675	24,336,450	38,279,125	1,234,810
September	14,662,910	17,991,270	32,654,180	1,088,472
October	15,323,875	19,694,202	35,018,077	1,129,615
November	14,707,385	16,988,425	31,695,810	1,056,527
December	12,813,475	18,642,230	31,455,705	1,014,700
January	12,944,800	20,062,360	33,007,160	1,064,747
February	12,528,000	16,772,340	29,300,340	1,010,356
March	13,392,000	18,676,190	32,068,190	971,763
April	13,026,400	18,773,740	31,800,140	1,060,004
May	13,392,000	23,634,970	37,026,970	1,194,418
June	12,960,000	27,901,120	40,861,120	1,362,037
TOTAL	164,285,745	250,499,717	414,785,462	

Average Day = 1,127,499
 Minimum Day = 571,450 (October 5, 1991)
 Maximum Day = 1,918,030 (June 16, 1992)

Items of work performed by the department during the year.

Service and Curb		New Services	26
Boxes Repaired	90	Meters Replaced	48
Repairs to Mains	18	Repairs to Meters	180
Repairs to Hydrants	6	Hydrants Replaced	1

WATER FUND

Comparative Statement of Income and Retained Earnings
For the Year Ending June 30, 1992

	FY 91	FY 92
Operating Revenues:		
Water Fees	\$651,075.00	\$687,074.00
Merchandise sales and job work	38,880.00	23,007.00
Inter Government	00.00	37,030.00
Total Operating Revenues	<u>\$689,955.00</u>	<u>\$747,111.00</u>
Operating Expenses:		
Water Supply	\$204,523.00	\$251,456.00
Distribution	50,681.00	60,270.00
General and Administrative	169,178.00	187,698.00
Depreciation	100,087.00	00.00
Purchase of assets	00.00	74,781.00
Debt Principal	00.00	135,000.00
Total Operating Expenses	<u>\$524,469.00</u>	<u>\$709,205.00</u>
Total Income (Loss)	\$165,486.00	\$37,906.00
Transfer out		
Nonoperating Income (Expenses):		
Interest Income	\$6,946.00	\$6,297.00
Interest and other expenses	(\$101,490.00)	(\$179,622.00)
Total Nonoperating Income Expenses	<u>(\$94,544.00)</u>	<u>(\$173,325.00)</u>
Net Income (Loss)	\$70,942.00	(\$135,419.00)
Depreciation on assets acquired with contributed capital	<u>\$13,394.00</u>	<u>\$00.00</u>
Increase and decrease in retained earnings	\$84,336.00	(\$135,419.00)

() = Increase

SOMERSWORTH HOUSING AUTHORITY

The Commissioners of the Somersworth Housing Authority herewith submits to the Mayor, City Manager, and City Council of the City of Somersworth, the Authority's Annual Report to community for the Authority's fiscal year which ended December 31, 1992 and the City's fiscal year ending June 30, 1992. Also provided are summaries of the Authority's fiscal year-end financial statements.

The traditional Annual Report to the Community summarizes the SHA's housing, community development social services activities for the reporting period as highlighted here.

The Authority was established by the City Council as of March 1, 1961 for the purpose of administering an Urban Renewal program. Two public housing developments were required to meet relocation housing needs for its displaced—Robert E. Fillion Terrace Apartments for the Elderly on Washington Street and Albert J. Nadeau Homes for non-elderly low income families on Bartlett Avenue.

Not so apparent are the areas of activity in which the Authority has been so active and extensively recognized by state, regional, and national officials, agencies, and peer groups. These are in the areas of social, support, community, and special services.

While it is true that the SHA is a tax-exempt non-profit public corporation, the services it renders the community staggers the imagination. The countless services provided do not cost the city anything in the way of cash outlays. To the contrary, our extensive community support and social services and the availability of our facilities to the City, the schools, and the community in general actually save tax dollars.

Services and Space Provided

In May 1989, we appeared before the City Council Finance Committee to spell out to city officials the numerous services we provide the community of neighbors and organizations.

The services and space provided at no cost to the City are in addition to the annual Payments in Lieu of Taxes (PILOT).

The three privately owned Section 8 housing developments (Parkview Terrace, Preservation Park, and Smokey Hollow Common), plus nearly 200 individually leased Existing Section 8 units we assist are all fully taxable, however.

We are amazed too that some people are surprised to learn that we also pay full water and sewer fees, trash collection, and other city and private services just like the private rental property owners/landlords.

Services of the SHA to the Community include:

1. Free use of the Flanagan Community Center and Gym for:
 - a. School uses, Physical Education, sports, cheerleading, etc.
 - b. City Department & Agency Meetings.
 - c. City Inaugural & other City events.
 - d. City Polling Place for Primaries and Elections.
 - e. Other municipal uses.
2. Free use of Filion Terrace Senior Center for:
 - a. Meals and programs for Elderly Citizen City-wide.
 - b. City Polling Place for Primaries and Elections.
 - c. Other City uses.
3. Free use of Charpentier Apartments Community space for:
 - a. City Health Clinics.
 - b. City Polling Place for Primaries and Elections.
 - c. Other limited uses.
4. Community Assistance includes:
 - a. Child Care Center operated by SHA for Community in new free-standing building at 15 Bartlett Avenue.
 - b. Strafford County Nutrition Program Central Office.
 - c. Community Action Food Distribution/Fuel Assistance.
 - d. Free office space for Foster Grandparents Program.
 - e. Free classroom and activity space for CAP Headstart.
 - f. Free meeting space for civic, sports, veterans, and other committees, groups, and regional/state conferences.
 - g. A major sponsor of the Children's Festival and other Community events, festivities, etc.
 - h. Free Senior Citizens' transportation for special City-wide dinners, events, trips, support services, etc.
 - i. Tables, chairs, and other equipment leading to City schools and departments, community groups, etc.
 - j. Community-wide networking and support for City recreational programs for Seniors.
 - k. Health and Safety Fairs involving numerous agencies area-wide in scope.

We have invited the City to establish a Recreation Office in the Flanagan Community Center after the relocation of the Day Care Center and office to new quarters next door at 15 Bartlett Avenue.

This was part of the Community Development Plan which would free up more space in the Flanagan Center for other uses, including accommodations for the return of Community Action to Somersworth (later to permit reestablishment of Headstart at the Center in space formerly occupied by Day Care).

The plan allows the City Recreation Department to set up an office to better coordinate scheduling and supervising events which require use of the gym facilities for sports, recreational, and other activities of community interest.

Recreational use of the gym would also have to include uses for Somersworth Housing Authority tenants. They must not be excluded from the calendar of events or City-sponsored activities. The City, as of December 31, 1992, has not yet followed up on the offer. With the announced retirement plans of Val Tanguary, implementation of the Recreation Department officer proposal is still pending.

Hopefully a mutually beneficial partnership involving the City Recreation Department and the Authority will become a reality in the year ahead.

Respectfully submitted,
David L. Roberge, *Chairman*
Albert "Jack" LaBonte, *Executive Director*



Reroofing and trim painting at Charpentier's (Formerly Saint Martin Rectory and School)



The historic Vezeau House at Preservation Park—a facelift



Major exterior improvements, including all new siding and guttering at Smokey Hollow Common at 225 Main Street (between Spring and Summer Streets)

INDEPENDENT AUDITORS REPORT

Honorable Mayor and City Council
City of Somersworth, New Hampshire

We have audited the accompanying general purpose financial statements of the City of Somersworth, New Hampshire, as of June 30, 1992, and for the year then ended. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Somersworth, New Hampshire, as of June 30, 1992 and the results of its operations, and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Schedules A-1 through G-3 and Statistical Tables 1 through 14 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Somersworth, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Melanson, Greenwood & Company

Nashua, New Hampshire
November 5, 1992

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1992 - Exhibit 1

Assets and Other Debits	Governmental Fund Types			
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		\$		\$
Cash and cash equivalents	\$3,593,590	15,162	-	43,185
Investments	-	-	-	-
Taxes receivable	1,318,413	-	-	-
Accounts receivable, net	72,040	25,645	\$2,019,526	-
Due from other governments	92,431	87,603	-	-
Due from other funds	172,684	12,272	228,542	194,133
Other assets	160,579	-	-	-
Fixed assets	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Amounts available from debt service funds	-	-	-	-
Property and rights held under deferred compensation plan	-	-	-	-
Total Assets and Other Debits	<u>\$5,409,737</u>	<u>\$140,682</u>	<u>\$2,248,068</u>	<u>\$237,318</u>
Liabilities, Equity, and other Credits				
Liabilities:				
	\$			\$
Accounts payable	109,375	\$ 1,908	-	99,350
Accrued compensated absences	-	-	-	-
Deferred revenues	1,101,149	-	\$2,019,526	-
Due to other funds	488,142	100,692	-	6,516
Prepaid taxes	3,499,452	-	-	-
Other liabilities and accrued expenses	63,726	-	-	-
Landfill clean-up assessment	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-
General obligation bonds payable	-	-	-	-
Obligations to employees under deferred compensation plan	-	-	-	-
Total Liabilities	<u>\$5,261,844</u>	<u>\$102,600</u>	<u>\$2,019,526</u>	<u>\$105,866</u>
Equity and Other Credits:				
Contributed capital	-	-	-	-
Retained earnings	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances:				
Reserved for endowments	-	-	-	-
Reserved for encumbrances	\$ 29,526	-	-	-
		\$		\$
Unreserved - undesignated	118,367	38,082	228,542	\$131,452
		\$		\$
Total Equity and Other Credits	<u>\$ 147,893</u>	<u>38,082</u>	<u>228,542</u>	<u>\$131,452</u>
Total Liabilities, Equity, and Other Credits	<u>\$5,409,737</u>	<u>\$140,682</u>	<u>\$2,248,068</u>	<u>\$237,318</u>

Exhibit 1 (Continued)

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long- Term Debt	
Enterprise	Trust and Agency Funds			
\$ 63,047	\$ 505,878	-	-	\$ 4,220,862
-	218,998	-	-	218,998
-	-	-	-	1,318,413
179,072	-	-	-	2,296,283
-	-	-	-	180,034
-	53,196	-	-	660,827
62,762	-	-	-	223,341
13,659,514	-	15,314,246	-	28,973,760
-	-	-	17,962,758	17,962,758
-	-	-	228,542	228,542
-	271,864	-	-	271,864
<u>\$13,964,395</u>	<u>\$1,049,936</u>	<u>\$15,314,246</u>	<u>\$18,191,300</u>	<u>\$56,555,682</u>
\$ 39,121	-	-	-	\$ 249,754
29,589	-	-	1,754,432	1,784,021
-	-	-	-	3,120,675
65,477	-	-	-	660,827
-	-	-	-	3,499,452
24,109	\$ 289,971	-	-	377,806
-	-	-	6,000,000	6,000,000
-	-	-	4,940,000	4,940,000
3,309,532	-	-	5,496,868	8,806,400
-	271,864	-	-	271,864
<u>\$ 3,467,828</u>	<u>\$ 561,835</u>	<u>-</u>	<u>\$18,191,300</u>	<u>\$29,710,799</u>
8,446,963	-	-	-	8,446,963
2,049,604	-	-	-	2,049,604
-	-	15,314,246	-	15,314,246
-	335,099	-	-	335,099
-	-	-	-	29,526
-	153,002	-	-	669,445
<u>\$10,496,567</u>	<u>\$ 488,101</u>	<u>\$15,314,246</u>	<u>-</u>	<u>\$26,844,883</u>
<u>\$13,964,395</u>	<u>\$1,049,936</u>	<u>\$15,314,246</u>	<u>\$18,191,300</u>	<u>\$56,555,682</u>

The accompanying notes are an integral part of the financial statements.

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Fund
For the Year Ended June 30, 1992 - Exhibit 2

	General Funds	Special Revenue Funds	Debt Service Funds
Revenues:			
	\$10,504,86		
Taxes	7	-	-
Licenses, permits, and fees	\$668,375	-	-
		\$	
Intergovernmental revenue	2,967,649	971,123	\$ 55,531
Charges for services	-	224,609	-
Interest income	120,830	4,904	4,790
Other revenues	494,125	26,992	523,122
	<u>\$14,755,84</u>	<u>\$1,227,62</u>	<u>523,122</u>
Total Revenue	6	8	\$583,443
Expenditures:			
Current			
		\$	
General government	852,594	-	-
		\$	
Public safety	1,777,644	19,989	-
Highways and streets	1,225,990	138,451	-
Health and welfare	176,387	-	-
Culture and recreation	211,372	-	-
School department	7,992,078	803,015	-
Other expenditures	-	765	\$ 637
Debt service			
Principal	703,976	-	290,000
Interest	446,222	-	356,788
Intergovernmental			
Assessments	836,737	-	-
Community development	-	375,829	-
	<u>\$14,223,00</u>	<u>\$1,338,04</u>	<u> </u>
Total Expenditures	0	9	\$647,425
Excess (deficiency) of revenues over expenditures	\$ 532,846	(\$110,421)	(\$63,982)
Other Financing Sources (Uses):			
Bond proceeds	-	-	-
Transfers in	\$ 16,200	\$ 14,416	-
	(\$		
Transfers out	<u>115,416)</u>	<u>-</u>	<u>-</u>
	(\$		
Total Other Financing Sources (Uses)	<u>99,216)</u>	<u>\$ 14,416</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 433,630	(96,005)	(63,982)
Fund Equities, beginning, as restated	<u>(285,737)</u>	<u>134,087</u>	<u>292,524</u>
Fund Equities, ending	<u>\$ 147,893</u>	<u>\$ 38,082</u>	<u>\$228,542</u>

Exhibit 2 (Continued)

Capital Project Fund	Expendable Trust Fund	Totals (Memorandum Only)
-	-	\$10,504,867
-	-	668,375
\$ 44,114	-	4,038,417
-	-	224,609
27,049	\$ 3,912	161,485
1,334	-	1,045,573
<u>\$ 72,497</u>	<u>\$ 3,912</u>	<u>\$16,643,326</u>
-	-	\$ 852,594
-	-	1,797,633
\$ 1,040,720	-	2,405,161
-	-	176,387
28,778	-	240,150
749,999	-	9,545,092
3,850	\$ 184	5,436
-	-	993,976
-	-	803,010
-	-	836,737
-	-	375,829
<u>\$ 1,823,347</u>	<u>\$ 184</u>	<u>\$18,032,005</u>
(\$ 1,750,850)	\$ 3,728	(\$ 1,388,679)
977,000	-	977,000
241,966	-	272,582
-	(39,200)	(154,616)
<u>\$1,218,966</u>	<u>(\$39,200)</u>	<u>\$ 1,094,966</u>
(\$ 531,884)	(\$35,472)	(\$ 293,713)
663,336	83,561	887,771
<u>\$ 131,452</u>	<u>\$ 48,089</u>	<u>\$ 594,058</u>

The accompanying notes are an integral part of the financial statements.

**Statement of Revenues, Expenditures, and Other Financing Sources
and Uses - Budget and Actual - General Fund
For the Year Ended June 30, 1992 - Exhibit 3**

	Budget	Actual (Note 2H)	Variance Favorable (Unfavorable)
Revenues:			
		\$10,402,76	
Taxes	\$10,258,428	1	\$144,333
Licenses, permits, and fees	729,150	668,375	(60,775)
Intergovernmental revenue	2,956,748	2,967,649	10,901
Interest income	132,000	120,830	(11,170)
Other revenues	341,230	494,124	152,894
	<u> </u>	<u> </u>	<u> </u>
Total Revenue	\$14,417,556	9	\$236,183
Expenditures:			
General government	\$892,504	\$876,594	\$ 15,910
Public Safety	1,786,522	1,760,515	26,007
Highways and Streets	1,245,074	1,227,859	17,215
Health and welfare	178,466	176,387	2,079
Culture and recreation	217,318	211,372	5,946
School department	7,993,680	7,992,078	1,602
Debt service	1,151,816	1,150,198	1,618
Assessments	836,737	836,737	-
Other expenditures	23	-	23
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	\$14,302,140	0	\$ 70,400
Other Financing Sources (Uses):		\$	
Transfer out	\$ 115,416	115,416	-
	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Uses	\$ 115,416	115,416	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures and Other Financing Uses	\$14,417,556	\$14,347,156	\$ 70,400
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u> </u>	<u> </u>	<u> </u>
	-	306,583	\$306,583

The accompanying notes are an integral part of the financial statements.

**Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/
Fund Balance - Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1992 - Exhibit 4**

	Proprietary Fund Type	Fiduciary Fund Type Non-Expendable Trust	Totals (Memorandum Only)
	Enterprise		
Operating Revenues:			
Water and sewer fees	\$1,129,793	-	\$1,129,793
Merchandise sales and job work	274,361	-	274,361
Contributions	-	\$ 1,750	1,750
Total Operating Revenues	\$1,404,154	\$ 1,750	\$1,405,904
Operating Expenses:			
Sewer Expenses	\$ 395,505	-	\$ 395,505
Water Supply	232,805	-	232,805
Solid waste operations	239,282	-	239,282
Distribution	79,738	-	79,738
General and administrative	236,176	-	236,176
Depreciation	475,899	-	475,899
Other expenses	-	\$ 29,584	29,584
Total Operating Expenses	\$1,659,405	\$ 29,584	\$1,688,989
Operating Income (Loss)	(\$ 255,251)	(\$27,834)	(\$ 283,085)
Nonoperating Income (Expenses):			
State grants	\$ 204,895	-	\$ 204,895
Interest income	10,619	\$ 32,764	43,383
Interest and other expenses	(260,651)	-	(260,651)
Total Nonoperating Income (Expenses)	(\$ 45,137)	\$ 32,764	(\$ 12,373)
Net Income (Loss) Before Operating Transfers	(\$300,388)	\$ 4,930	(\$295,458)
Operating Transfers In (Out):			
Transfers to other funds	(\$117,966)	-	(\$117,966)
Net Income (Loss)	(\$418,354)	\$ 4,930	(\$413,424)
Depreciation on assets acquired with contributed capital and municipal investment	\$ 154,403	-	\$ 154,403
Increase (decrease) in retained earnings	(\$263,951)	\$ 4,930	(\$259,021)
Retained Earnings/Fund Balance, Beginning	\$2,313,555	\$435,082	\$2,748,637
Retained Earnings/Fund Balance, Ending	\$2,049,604	\$440,012	\$2,489,616

The accompanying notes are an integral part of the financial statements.

Combined Statement of Cash Flows
Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1992 - Exhibit 5

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise	Non-Expendable Trust	(Memorandum Only)
Cash Flows from Operating Activities:			
Operating income (Loss)	(\$255,251)	(\$27,834)	(\$283,085)
Adjustments to reconcile net income to net cash			
Provided for operating activities:			
Depreciation	475,899	-	475,899
Loss from disposal of fixed assets	12,886	-	12,886
(Increase) Decrease in:			
Accounts receivable	(7,233)	-	(7,233)
Inventory	5,050	-	5,050
Increase (Decrease) in:			
Accounts payable	17,064	-	17,064
Other liabilities and accrued expenses	18,767	-	18,767
Net Cash from Operating Activities	<u>\$267,182</u>	<u>(\$27,834)</u>	<u>\$239,348</u>
Cash Flows for Investing Activities:			
Interest Earnings	\$ 10,619	\$ 32,764	\$ 43,383
Proceeds from maturity of investments	<u>-</u>	<u>199,049</u>	<u>199,049</u>
Net Cash provided (used) for Investing Activities	\$ 10,619	\$231,813	\$242,432
Cash Flows for Capital and related Financing Activities:			
Payments of long term debt	(\$283,924)	-	(\$283,924)
Transfers to other funds	(117,966)	-	(117,966)
Purchase of fixed assets	(76,437)	-	(76,437)
Interest and other expenses	(260,651)	-	(260,651)
Adjustments to beginning fixed asset balances	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
Net Cash used for Financing Activities	(\$742,978)	-	(\$742,978)
Cash Flows from Noncapital Financing Activities:			
Loans from other funds	(\$11,667)	-	(\$11,667)
State grant	<u>204,895</u>	<u>-</u>	<u>204,895</u>
Net Cash from Noncapital Financing Activities	<u>\$193,228</u>	<u>-</u>	<u>\$193,228</u>
Net increase (decrease) in cash	(\$271,949)	\$203,979	(\$67,970)
Cash and cash equivalents, beginning of year	\$334,996	\$ 17,035	\$352,031
Cash and cash equivalents, end of year	<u>\$ 63,047</u>	<u>\$221,014</u>	<u>\$284,061</u>

Combined Statement of Cash Flows
Proprietary Fund Types and Similar Trust Funds
For the Year Ended June 30, 1992 - Exhibit 5 (Continued)

	Proprietary Fund Type	Fiduciary Fund Type Non-Expendable Trust	Totals (Memorandum Only)
	Enterprise		
Supplementary Information on Statement of Cash Flows:			
Reconciliation of Fixed Asset Purchases:			
Purchase of fixed assets with the use of long-term debt	\$227,000	-	\$227,000
Purchase of fixed assets with the use of cash	76,437	-	76,437
Total Purchases of Fixed Assets	\$303,437	-	\$303,437
Interest paid during the year	\$247,765	-	\$247,765

The accompanying notes are an integral part of the financial statements.

**Detail Schedule of Revenues and Other Financing Sources -
Budget and Actual - General Fund
For the Year Ended June 30, 1992 - Schedule A-1**

Revenues	Budget	Actual	Variance Favorable (Unfavorable)
Taxes			
Property taxes	\$10,090,978	\$10,099,225	\$ 8,247
Resident taxes	61,950	41,480	(20,470)
Yield taxes	1,000	40	(960)
Interest and penalties	<u>104,500</u>	<u>262,016</u>	<u>157,516</u>
Total Taxes	\$10,258,428	\$10,402,761	\$144,333
Licences, Permits, and Fees			
Motor vehicle permits and fees	\$ 700,000	\$ 648,767	(\$51,233)
Dog licences	1,200	2,009	809
Business licences, permits, and fees	<u>27,950</u>	<u>17,599</u>	<u>(10,351)</u>
Total Licences and Permits	\$ 729,150	\$ 668,375	(\$60,775)
Intergovernmental			
Shared revenues	\$ 256,778	\$ 256,778	-
Business profits tax	482,714	482,714	-
Highway block grant	118,016	116,880	(1,136)
Railroad tax	821	821	-
Other	<u>20,416</u>	<u>28,129</u>	<u>7,713</u>
Total Intergovernmental	\$ 878,745	\$ 885,322	\$ 6,577
School - Intergovernmental			
Tri-town tuition	\$ 93,069	\$ 106,838	\$ 12,769
Foundation aid	1,123,127	1,123,127	-
Building aid	54,675	54,675	-
Catastrophic	40,558	42,086	1,528
SAU note	19,976	19,976	-
Rollinsford tuition	621,141	623,136	1,995
Partnership grant	39,282	45,829	6,547
Vocational aid	<u>86,175</u>	<u>66,660</u>	<u>(19,515)</u>
Total School - Intergovernmental	\$ 2,078,003	\$ 2,082,327	\$ 4,324
Interest Income	\$ 132,000	\$ 120,830	(\$11,170)

(Continued)

**Detail Schedule of Revenues and Other Financial Sources -
Budget and Actual - General Fund
For the Year Ended June 30, 1992 - Schedule A-1 (Continued)**

	Budget	Actual	Variance Favorable (Unfavorable)
Other Revenues			
Income from departments	\$ 175,630	\$ 286,437	\$110,807
Sale of town property	5,000	-	(5,000)
Hydro lease	35,000	46,948	11,948
Insurance refunds	93,600	130,460	36,860
Other	32,000	30,279	(1,721)
Total Other Revenues	<u>\$ 341,230</u>	<u>\$494,124</u>	<u>\$152,894</u>
Total Revenues and Other Financing Sources	<u><u>\$14,417,556</u></u>	<u><u>\$14,653,739</u></u>	<u><u>\$236,183</u></u>

**Detail Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For the Year Ended June 30, 1992 - Schedule A-2**

Expenditures	Budget	Actual	Variance Favorable (Unfavorable)
General Government			
Mayor/council	\$ 17,170	\$ 17,156	\$ 14
City manager	80,133	77,877	2,256
City clerk	65,514	62,811	2,703
Elections	9,550	9,760	(210)
Assessing	136,244	135,056	1,188
Finance	81,118	79,877	1,241
Data processing	34,478	32,681	1,797
Tax collector	97,372	96,887	485
Administration	165,350	163,967	1,383
Planning and zoning	150,562	147,262	3,270
Economic development	14,650	14,501	149
Municipal building	32,763	32,516	247
Civic promotions	<u>7,600</u>	<u>6,213</u>	<u>1,387</u>
Total General Government	\$ 892,504	\$ 876,594	\$15,910
Public Safety			
Police administration	\$ 202,692	\$ 201,553	\$ 1,139
Police patrol	553,390	542,332	11,058
Investigation	136,134	131,299	4,835
Police support	139,405	138,922	483
Traffic	39,302	40,176	(874)
Prosecution	39,510	38,334	1,176
Fire administration	98,921	96,908	2,013
Firefighting	538,973	534,029	4,944
Civil defense	100	-	100
Code enforcement	<u>38,095</u>	<u>36,962</u>	<u>1,133</u>
Total Public Safety	\$1,786,522	\$1,760,515	\$26,007

(Continued)

Detail Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For the Year Ended June 30, 1992 - Schedule A-2 (Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Highways and Streets			
Engineering	\$ 63,900	\$ 62,672	\$ 1,228
DPW administration	266,657	264,138	2,519
Snow removal	96,334	96,242	92
Street maintenance	132,582	134,763	(2,181)
Street cleaning	18,357	16,509	1,848
Drains	25,214	20,963	4,251
Equipment maintenance	68,577	64,678	3,899
Solid waste collection	190,322	190,274	48
Solid waste disposal	220,900	220,685	215
Sanitary landfill	40,490	38,767	1,723
Street lights	70,000	68,890	1,110
Buildings and grounds	25,388	24,538	850
Cemetery	26,353	24,740	1,613
	<u>\$1,245,074</u>	<u> </u>	<u> </u>
Total Highways and Streets		\$1,227,859	\$17,215
Health and Welfare			
Visiting nurse	\$ 24,200	\$ 24,200	-
Ambulance service	62,000	62,000	-
Welfare	92,266	90,187	\$ 2,079
	<u> </u>	<u> </u>	<u> </u>
Total Health and Welfare	\$ 178,466	\$ 176,387	\$ 2,079
Culture and Recreation			
Public library	\$ 143,118	\$ 142,172	\$ 946
Recreation	74,200	69,200	5,000
	<u> </u>	<u> </u>	<u> </u>
Total Culture and Recreation	\$ 217,318	\$ 211,372	\$ 5,946

(Continued)

**Detail Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund
For the Year Ended June 30, 1992 - Schedule A-2 (Continued)**

	Budget	Actual	Variance Favorable (Unfavorable)
School Department	\$ 7,993,680	\$ 7,992,078	\$ 1,602
Debt Service			
Principal	703,976	703,976	-
Interest	<u>447,840</u>	<u>446,222</u>	<u>1,618</u>
Total Debt Service	\$ 1,151,816	\$ 1,150,198	\$ 1,618
Assessment - County	\$ 836,737	\$ 836,737	-
Other Expenditures	23	-	23
Other Financing Uses			
Transfer out	<u>115,416</u>	<u>115,416</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>\$14,417,556</u>	<u>\$ 14,347,156</u>	<u>\$70,400</u>

Special Revenue Funds

Combining Balance Sheets
For the Year Ended June 30, 1992 - Schedule B-1

ASSETS	School Food Services	School Categorical Revenue	Conservation Commission	Malley Farm Fund	State Grants Fund	Centennial Fund	Community Development Block Grant	Totals
Cash and cash equivalents	\$ -	\$ -	\$ 746	\$ -	\$ -	\$ 14,416	\$ -	\$ 15,162
Accounts receivable	-	-	-	25,645	-	-	-	25,645
Due from other governments	18,900	68,581	-	-	122	-	-	87,603
Due from other funds	12,272	-	-	-	-	-	-	12,272
Total Assets	<u>\$ 31,172</u>	<u>\$ 68,581</u>	<u>\$ 746</u>	<u>\$ 25,645</u>	<u>\$ 122</u>	<u>\$ 14,416</u>	<u>\$ -</u>	<u>\$ 140,682</u>
<u>LIABILITIES AND FUND EQUITY</u>								
Liabilities:								
Accounts payable	\$ 840	\$ 1,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,908
Due to other funds	-	44,626	-	55,951	115	-	-	100,692
Total Liabilities	840	45,694	-	55,951	115	-	-	102,600
Fund Equity:								
Undesignated	30,332	22,887	746	(30,306)	7	14,416	-	38,082
Total Fund Equity	30,332	22,887	746	(30,306)	7	14,416	-	38,082
Total Liabilities and Fund Equity	<u>\$ 31,172</u>	<u>\$ 68,581</u>	<u>\$ 746</u>	<u>\$ 25,645</u>	<u>\$ 122</u>	<u>\$ 14,416</u>	<u>\$ -</u>	<u>\$ 140,682</u>

Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity
For the Year Ended June 30, 1992 - Schedule B-2

	School Food Services	School Categorical Revenue	Conservation Commission	Malley Farm Fund	State Grants Fund	Centennial Fund	Community Development Block Grant	Totals
Revenues:								
Intergovernmental	\$ 91,678	\$ 483,620	\$ -	-	\$ 19,996	\$ -	\$ 375,829	\$ 971,123
Charges for services	224,609	-	-	-	-	-	-	224,609
Interest income	-	-	43	4,861	-	-	-	4,904
Other revenue	<u>1,197</u>	-	<u>150</u>	<u>25,645</u>	-	-	-	<u>26,992</u>
Total Revenues	317,484	483,620	193	30,506	19,996	-	375,829	1,227,628
Expenditures:								
Current:								
Public safety	-	-	-	-	19,989	-	-	19,989
Highways and streets	-	-	-	138,451	-	-	-	138,451
School department	296,602	506,413	-	-	-	-	-	803,015
Other expenditures	-	-	265	500	-	-	-	765
Intergovernmental	-	-	-	-	-	-	375,829	375,829
Community development	-	-	-	-	-	-	375,829	375,829
Total Expenditures	296,602	506,413	265	138,951	19,989	-	375,829	1,338,049
Excess of revenues over (under) expenditures	20,882	(22,793)	(72)	(108,445)	7	-	-	(110,421)
Other Financing Sources (Uses):								
Transfers in	-	-	-	-	-	14,416	-	14,416
Total Other Financing Sources (Uses)	-	-	-	-	-	14,416	-	14,416
Excess of revenues and other financing sources over expenditures	20,882	(22,793)	(72)	(108,445)	7	14,416	-	(96,005)
Fund Equities, beginning	<u>9,450</u>	<u>45,680</u>	<u>818</u>	<u>78,139</u>	-	-	-	<u>134,087</u>
Fund Equities, ending	\$ <u>30,332</u>	\$ <u>22,887</u>	\$ <u>746</u>	\$ <u>(30,306)</u>	\$ <u>7</u>	\$ <u>14,416</u>	\$ <u>-</u>	\$ <u>38,082</u>

Debt Service Funds

Combining Balance Sheets
June 30, 1992 - Schedule C-1

	High Street Sewer <u>Improvement</u>	Route 16 Sewer <u>Improvement</u>	<u>Totals</u>
<u>ASSETS</u>			
Accounts receivable, net	\$ 68,421	\$ 1,951,105	\$ 2,019,526
Due from other funds	<u>226,326</u>	<u>2,216</u>	<u>228,542</u>
Total Assets	<u>\$ 294,747</u>	<u>\$ 1,953,321</u>	<u>\$ 2,248,068</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Deferred revenues	<u>\$ 68,421</u>	<u>\$ 1,951,105</u>	<u>\$ 2,019,526</u>
Total Liabilities	68,421	1,951,105	2,019,526
Fund Equity:			
Unreserved:			
Undesignated	<u>226,326</u>	<u>2,216</u>	<u>228,542</u>
Total Fund Equity	<u>226,326</u>	<u>2,216</u>	<u>228,542</u>
Total Liabilities and Fund Equity	<u>\$ 294,747</u>	<u>\$ 1,953,321</u>	<u>\$ 2,248,068</u>

Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity
For the Year Ended June 30, 1992 - Schedule C-2

	<u>High Street Sewer Improvement</u>	<u>Route 16 Sewer Improvement</u>	<u>Totals</u>
Revenue:			
Intergovernmental	\$ 55,531	\$ -	\$ 55,531
Interest income	255	4,535	4,790
Other revenue	<u>184,835</u>	<u>338,287</u>	<u>523,122</u>
Total Revenue	240,621	342,822	583,443
Expenditures:			
Current:			
Other expenditures	637	-	637
Debt Service:			
Principal	140,000	150,000	290,000
Interest	<u>170,713</u>	<u>186,075</u>	<u>356,788</u>
Total Expenditures	<u>311,350</u>	<u>336,075</u>	<u>647,425</u>
Excess of revenues over (under) expenditures	(70,729)	6,747	(63,982)
Fund equities, beginning	<u>297,055</u>	(<u>4,531</u>)	<u>292,524</u>
Fund equities, ending	<u>\$ 226,326</u>	<u>\$ 2,216</u>	<u>\$ 228,542</u>

Capital Projects Funds

Combining Balance Sheets June 30, 1992 - Schedule D-1

		<u>Route 16 Sewer Improvement</u>	<u>Library Roof</u>	<u>Library Window</u>	<u>Capital Improvements</u>	<u>Vocational Education Construction</u>	<u>Water Addition Project</u>	<u>Middle School Renovation</u>	<u>Highway Barn Project</u>	<u>Totals</u>
Cash and cash equivalents	\$ -	\$ 23,000	\$ 3,222	\$ -	\$ 9,214	\$ -	\$ 7,749	\$ -	\$ 43,185	
Due from other funds	2,888	-	-	181,006	20	-	-	10,219	194,133	
Total Assets	<u>\$ 2,888</u>	<u>\$ 23,000</u>	<u>\$ 3,222</u>	<u>\$ 181,006</u>	<u>\$ 9,234</u>	<u>\$ -</u>	<u>\$ 7,749</u>	<u>\$ 10,219</u>	<u>\$ 237,318</u>	
 <u>LIABILITIES AND FUND EQUITY</u>										
Liabilities:										
Accounts payable	\$ -	\$ -	\$ -	\$ 6,555	\$ 5,205	\$ 77,391	\$ -	\$ -	\$ 10,199	\$ 99,350
Due to other funds	-	-	-	-	-	2,666	3,850	-	-	6,516
Total Liabilities	-	-	-	6,555	5,205	80,057	3,850	10,199	105,866	
Fund Equity:										
Unreserved:										
Undesignated	2,888	23,000	3,222	174,451	4,029	(80,057)	3,899	-	20	131,452
Total Fund Equity	2,888	23,000	3,222	174,451	4,029	(80,057)	3,899	-	20	131,452
Total Liabilities and Fund Equity	<u>\$ 2,888</u>	<u>\$ 23,000</u>	<u>\$ 3,222</u>	<u>\$ 181,006</u>	<u>\$ 9,234</u>	<u>\$ -</u>	<u>\$ 7,749</u>	<u>\$ 10,219</u>	<u>\$ 237,318</u>	

Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Equity For the Year Ended June 30, 1992 - Schedule D-2

	Route 16 Sewer Improvement	Library Roof	Library Windows	Capital Improvements	Vocational Education Construction	Water Addition Project	Middle School Renovation	Highway Barn Project	Total
Revenues:									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 44,114	\$ -	\$ -	\$ -	\$ 44,114
Interest income	-	-	-	-	677	6,737	7,748	11,887	27,049
Other revenue	-	-	-	-	<u>1,334</u>	-	-	-	<u>1,334</u>
Total Revenues	-	-	-	-	46,125	6,737	7,748	11,887	72,497
Expenditures:									
Current									
Highways and streets	4,970	-	-	10,768	-	576,653	-	448,329	1,040,720
Culture and recreation	-	-	28,778	-	-	-	-	-	28,778
School department	-	-	-	-	-	-	749,999	-	749,999
Other expenditures	-	-	-	-	-	-	<u>3,850</u>	-	<u>3,850</u>
Total Expenditures	<u>4,970</u>	-	<u>28,778</u>	<u>10,768</u>	-	<u>576,653</u>	<u>753,849</u>	<u>448,329</u>	<u>1,823,347</u>
Excess (deficiency) of revenues over expenditures	(4,970)	-	(28,778)	(10,768)	46,125	(569,916)	(746,101)	(436,442)	(1,750,850)
Other Financing Sources (Uses):									
Bond proceeds	227,000	-	-	-	-	-	750,000	-	977,000
Transfers in (out)	-	23,000	32,000	50,000	-	117,966	-	19,000	241,966
Total Other Financing Sources (Uses)	<u>227,000</u>	<u>23,000</u>	<u>32,000</u>	<u>50,000</u>	-	<u>117,966</u>	<u>750,000</u>	<u>19,000</u>	<u>1,218,966</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	222,030	23,000	3,222	39,232	46,125	(451,950)	3,899	(417,442)	(531,884)
Fund Equities, beginning	(219,142)	-	-	135,219	(42,096)	371,893	-	417,462	663,336
Fund Equities, ending	<u>\$ 2,888</u>	<u>\$ 23,000</u>	<u>\$ 3,222</u>	<u>\$ 174,451</u>	<u>\$ 4,029</u>	<u>\$ (80,057)</u>	<u>\$ 3,899</u>	<u>\$ 20</u>	<u>\$ 131,452</u>

Enterprise Funds

Combining Balance Sheets
June 30, 1992 - Schedule E-1

<u>ASSETS</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Totals</u>
Current Assets:				
Cash and cash equivalents	\$ 46,583	\$ -	\$ 16,464	\$ 63,047
Accounts receivable	99,708	38,919	40,445	179,072
Inventory	<u>49,924</u>	<u>-</u>	<u>12,838</u>	<u>62,762</u>
Total Current Assets	196,215	38,919	69,747	304,881
Property, Plant and Equipment, net of accumulated depreciation of \$1,654,356 in the Water Fund and \$2,812,898 in the Sewer Fund	4,250,445	9,409,069	-	13,659,514
Total Assets	\$ <u>4,446,660</u>	\$ <u>9,447,988</u>	\$ <u>69,747</u>	\$ <u>13,964,395</u>
 <u>LIABILITIES, CONTRIBUTED CAPITAL AND RETAINED EARNINGS</u>				
Current Liabilities:				
Accounts payable	\$ 7,055	\$ 6,526	\$ 25,540	\$ 39,121
Accrued compensated absences	14,458	15,131	-	29,589
Other liabilities and accrued expenses	5,395	2,250	16,464	24,109
Due to other funds	12,030	35,977	17,470	65,477
Current maturities of long-term debt	<u>135,000</u>	<u>65,924</u>	<u>-</u>	<u>200,924</u>
Total Current Liabilities	173,938	125,808	59,474	359,220
Long-Term Debt, net of current maturities	<u>2,380,000</u>	<u>728,608</u>	<u>-</u>	<u>3,108,608</u>
Total Liabilities	2,553,938	854,416	59,474	3,467,828
Contributed Capital and Retained Earnings:				
Contributed capital	723,642	7,723,321	-	8,446,963
Retained earnings	<u>1,169,080</u>	<u>870,251</u>	<u>10,273</u>	<u>2,049,604</u>
Total Contributed Capital and Retained Earnings	<u>1,892,722</u>	<u>8,593,572</u>	<u>10,273</u>	<u>10,496,567</u>
Total Liabilities, Contributed Capital and Retained Earnings	\$ <u>4,446,660</u>	\$ <u>9,447,988</u>	\$ <u>69,747</u>	\$ <u>13,964,395</u>

Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Retained Earnings For the Year Ended June 30, 1992 - Schedule E-2

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Totals</u>
Operating Revenues:				
Water and sewer fees	\$ 685,275	\$ 444,518	\$ -	\$ 1,129,793
Merchandise sales and job work	<u>24,806</u>	<u>-</u>	<u>249,555</u>	<u>274,361</u>
Total Operating Revenues	710,081	444,518	249,555	1,404,154
Operating Expenses:				
Sewer expense	-	395,505	-	395,505
Water expense	232,805	-	-	232,805
Solid waste operations	-	-	239,282	239,282
Distribution	79,738	-	-	79,738
General and administrative	187,698	48,478	-	236,176
Depreciation	<u>219,802</u>	<u>256,097</u>	<u>-</u>	<u>475,899</u>
Total Operating Expenses	<u>720,043</u>	<u>700,080</u>	<u>239,282</u>	<u>1,659,405</u>
Operating Income (Loss)	(9,962)	(255,562)	10,273	(255,251)
Nonoperating Income (Expenses):				
State grants	37,030	167,865	-	204,895
Interest income	6,297	4,322	-	10,619
Interest and other expenses	<u>(192,328)</u>	<u>(68,323)</u>	<u>-</u>	<u>(260,651)</u>
Total Nonoperating Income (Expenses)	<u>(149,001)</u>	<u>103,864</u>	<u>-</u>	<u>(45,137)</u>
Net Income (Loss) Before Operating Transfers	(158,963)	(151,698)	10,273	(300,388)
Operating Transfers In (Out):				
Transfers to other funds	<u>(117,966)</u>	<u>-</u>	<u>-</u>	<u>(117,966)</u>
Net Income (Loss)	(276,929)	(151,698)	10,273	(418,354)
Depreciation on assets acquired with contributed capital	<u>13,394</u>	<u>141,009</u>	<u>-</u>	<u>154,403</u>
Increase (decrease) in retained earnings	(263,535)	(10,689)	10,273	(263,951)
Retained Earnings, beginning	<u>1,432,615</u>	<u>880,940</u>	<u>-</u>	<u>2,313,555</u>
Retained Earnings, ending	\$ <u><u>1,169,080</u></u>	\$ <u><u>870,251</u></u>	\$ <u><u>10,273</u></u>	\$ <u><u>2,049,604</u></u>

Enterprise Funds

Combining Statement of Revenues and Expenses, Budget and Actual For the Year Ended June 30, 1992 - Schedule E-3

	Water Fund			Sewer Fund			Solid Waste Fund		
	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
Operating Revenues									
Fees	\$ 753,307	\$ 685,275	\$ (68,032)	\$ 588,774	\$ 444,518	\$ (144,256)	\$ -	\$ -	\$ -
Merchandise sale and job work	<u>58,000</u>	<u>24,806</u>	<u>(33,194)</u>	-	-	-	<u>309,222</u>	<u>249,555</u>	<u>(59,667)</u>
Total Operating Revenue	811,307	710,081	(101,226)	588,774	444,518	(144,256)	309,222	249,555	(59,667)
Operating Expenses									
Sewer expenses				406,892	403,876	3,016	-	-	-
Distribution	107,320	79,738	27,582	-	-	-	-	-	-
Water supply	220,900	232,805	(11,905)	-	-	-	-	-	-
Solid waste operations	-	-	-	-	-	-	309,222	239,282	69,940
General and administration	170,265	187,698	(17,433)	49,338	48,478	860	-	-	-
Purchase of assets	37,230	73,964	(36,734)	92,200	-	92,200	-	-	-
Debt service	<u>135,000</u>	<u>135,000</u>	-	<u>148,924</u>	<u>148,924</u>	-	-	-	-
Total Operating Expenses	670,715	709,205	(38,490)	697,354	601,278	96,076	309,222	239,282	69,940
Nonoperating Income and (Expenses)									
State grants	37,030	37,030	-	167,865	167,865	-	-	-	-
Interest income	2,000	6,297	4,297	1,500	4,322	2,822	-	-	-
Interest and other expenses	<u>(179,622)</u>	<u>(179,622)</u>	-	<u>(60,785)</u>	<u>(68,143)</u>	<u>(7,358)</u>	-	-	-
Total Nonoperating Income and (Expenses)	(140,592)	(136,295)	4,297	108,580	104,044	(4,536)	-	-	-
Net Income (Loss)	\$ -	\$ (135,419)	\$ (135,419)	\$ -	\$ (52,716)	\$ (52,716)	\$ -	\$ 10,273	\$ 10,273

Enterprise Funds

Combining Statement of Cash Flows For the Year Ended June 30, 1992 - Schedule E-4

Cash Flows Provided From Operating Activities:	Water <u>Fund</u>	Sewer <u>Fund</u>	Solid Waste <u>Fund</u>	<u>Totals</u>
Operating income (loss)	\$(9,962)	\$(255,562)	\$ 10,273	\$(255,251)
Adjustments to reconcile operating loss to net cash provided from operating activities:				
Depreciation	219,802	256,097	-	475,899
Loss on disposal of fixed assets	12,706	180	-	12,886
(Increase) decrease in:				
Accounts receivable	(22,744)	55,956	(40,445)	(7,233)
Inventory	17,888	-	(12,838)	5,050
Increase (decrease) in:				
Accounts payable	7,055	(15,531)	25,540	17,064
Accrued liabilities	<u>2,884</u>	<u>(581)</u>	<u>16,464</u>	<u>18,767</u>
Net Cash Provided From (Used In) Operating Activities	227,629	40,559	(1,006)	267,182
 Cash Flows Provided From Investing Activities:				
Interest earnings	<u>6,297</u>	<u>4,322</u>	<u>-</u>	<u>10,619</u>
Net Cash Provided From Investing Activities	6,297	4,322	-	10,619
 Cash Flows Provided From Capital and Related Financing Activities:				
Payment of long-term debt	(135,000)	(148,924)	-	(283,924)
Transfers to other funds	(117,966)	-	-	(117,966)
Purchase of fixed assets	(73,964)	(2,473)	-	(76,437)
Interest and other expense	(192,328)	(68,323)	-	(260,651)
Adjustment to beginning fixed assets	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
Net Cash Used in Capital and Related Financing Activities	(523,258)	(219,720)	-	(742,978)
 Cash Flows Provided From Non-Capital Financing Activities:				
Loans to other funds	(36,111)	6,974	17,470	(11,667)
State grant	<u>37,030</u>	<u>167,865</u>	<u>-</u>	<u>204,895</u>
Net Cash Provided From Non-Capital Financing Activities	<u>919</u>	<u>174,839</u>	<u>17,470</u>	<u>193,228</u>
Net Increase (Decrease) in Cash	(288,413)	-	16,464	(271,949)
Cash and Cash Equivalents, Beginning of Year	<u>334,996</u>	<u>-</u>	<u>-</u>	<u>334,996</u>
Cash and Cash Equivalents, End of Year	<u>\$ 46,583</u>	<u>\$ -</u>	<u>\$ 16,464</u>	<u>\$ 63,047</u>
 Non-Monetary Purchases of Fixed Assets:				
Purchase of fixed assets with the use of long-term debt	\$ -	\$ 227,000	\$ -	\$ 227,000
Purchase of fixed assets with the use of cash	<u>73,964</u>	<u>2,473</u>	<u>-</u>	<u>76,437</u>
Total Purchases of Fixed Assets	<u>\$ 73,964</u>	<u>\$ 229,473</u>	<u>\$ -</u>	<u>\$ 303,437</u>
 Interest paid during the year	<u>\$ 179,622</u>	<u>\$ 68,143</u>	<u>\$ -</u>	<u>\$ 247,765</u>

Trust and Agency Funds

Combining Balance Sheet
June 30, 1992 - Schedule F-1

	Non-Expendable			Expendable		Agency		Total
	Cemetery Fund	School District Fund	Chandler Library Fund	Capital Reserve Fund	City Escrow Funds	Deferred Compensation Fund		
ASSETS								
Cash and cash equivalents	\$ 110,572	\$ 108,343	\$ 2,099	\$ 48,089	\$ 236,775	\$ -	\$ 505,878	
Investments	85,042	133,956	-	-	-	-	218,998	
Due from other funds	-	-	-	-	53,196	-	53,196	
Property and rights held under deferred compensation plan	-	-	-	-	-	271,864	271,864	
Total Assets	<u>\$ 195,614</u>	<u>\$ 242,299</u>	<u>\$ 2,099</u>	<u>\$ 48,089</u>	<u>\$ 289,971</u>	<u>\$ 271,864</u>	<u>\$ 1,049,936</u>	
LIABILITIES AND FUND EQUITY								
Liabilities:								
Other liabilities	\$ -	\$ -	\$ -	\$ -	\$ 289,971	\$ -	\$ 289,971	
obligations to employees under deferred compensation plan	-	-	-	-	-	271,864	271,864	
Total Liabilities	-	-	-	-	289,971	271,864	561,835	
Fund Equity:								
Unreserved:								
Undesignated	89,081	15,733	99	48,089	-	-	153,002	
Reserved for endowments	<u>106,533</u>	<u>226,566</u>	<u>2,000</u>	-	-	-	<u>335,099</u>	
Total Fund Equity	<u>195,614</u>	<u>242,299</u>	<u>2,099</u>	<u>48,089</u>	-	-	<u>488,101</u>	
Total Liabilities and Fund Equity	<u>\$ 195,614</u>	<u>\$ 242,299</u>	<u>\$ 2,099</u>	<u>\$ 48,089</u>	<u>\$ 289,971</u>	<u>\$ 271,864</u>	<u>\$ 1,049,936</u>	

Non-Expendable Trust Funds

Combining Statement of Revenue, Expenses and Changes in Fund Equity
For the Year Ended June 30, 1992 - Schedule F-2

	Cemetery Funds	School District Fund	Chandler Library Fund	Total
Operating Revenues:				
Contributions	\$ 1,700	\$ 50	\$ -	\$ 1,750
Total Operating Revenues	1,700	50	-	1,750
Operating Expenses:				
Other expenses	478	28,584	522	29,584
Total Operating Expenses	478	28,584	522	29,584
Operating Income (Loss)	1,222	(28,534)	(522)	(27,834)
Non-Operating Revenue:				
Interest income	11,793	20,861	110	32,764
Total Non-Operating Revenue	11,793	20,861	110	32,764
Net Income (Loss)	13,015	(7,673)	(412)	4,930
Fund Equities, beginning	182,599	249,972	2,511	435,082
Fund Equities, ending	\$ 195,614	\$ 242,299	\$ 2,099	\$ 440,012

Non-Expendable Trust Funds

Combining Statement of Cash Flows
For the Year Ended June 30, 1992 - Schedule F-3

	Cemetery Funds	School District Fund	Chandler Library Fund	Total
Cash Flows Provided From Operating Activities:				
Operating income (loss)	\$ <u>1,222</u>	\$ (<u>28,534</u>)	\$ (<u>522</u>)	\$ (<u>27,834</u>)
Net Cash Provided (Used) In Operating Activities	1,222	(28,534)	(522)	(27,834)
Cash Flows Provided From Investing Activities:				
Interest earnings	11,793	20,861	110	32,764
Proceeds from maturities of investments	<u>95,801</u>	<u>103,248</u>	-	<u>199,049</u>
Net Cash Provided From Investing Activities	<u>107,594</u>	<u>124,109</u>	<u>110</u>	<u>231,813</u>
Net Increase (Decrease) in Cash	108,816	95,575	(412)	203,979
Cash and cash equivalents, beginning of year	<u>1,756</u>	<u>12,768</u>	<u>2,511</u>	<u>17,035</u>
Cash and cash equivalents, end of year	\$ <u>110,572</u>	\$ <u>108,343</u>	\$ <u>2,099</u>	\$ <u>221,014</u>

Expendable Trust Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Equity
For the Year Ended June 30, 1992 - Schedule F-4

Revenue:

Interest income	\$ <u>3,912</u>
Total Revenues	3,912

Expenditures:

Current

Other expenditures	<u>184</u>
Total Expenditures	<u>184</u>

Excess of revenues over expenditures	3,728
--------------------------------------	-------

Other Financing Sources (Uses):

Transfers out to other funds	(39,200)
Total Other Financing Sources (Uses)	(39,200)

Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(35,472)
--	----------

Fund balance, beginning	<u>83,561</u>
-------------------------	---------------

Fund balance, ending	\$ <u><u>48,089</u></u>
----------------------	-------------------------

Deferred Compensation Agency Fund

Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 1992 - Schedule F-5

	<u>Balance</u>	<u>July 1, 1991</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
					<u>June 30, 1992</u>
<u>Assets:</u>					
Property and rights held under deferred compensation plan		\$ 210,680	\$ 90,532	\$ 29,348	\$ 271,864
Total Assets		\$ 210,680	\$ 90,532	\$ 29,348	\$ 271,864
<u>Liabilities:</u>					
Obligations to employees under deferred compensation plan		\$ 210,680	\$ 90,532	\$ 29,348	\$ 271,864
Total Liabilities		\$ 210,680	\$ 90,532	\$ 29,348	\$ 271,864

City Escrow Agency Fund

Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 1992 - Schedule F-6

	<u>Balance</u> <u>July 1, 1991</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1992</u>
<u>Assets:</u>				
Cash	\$ -	\$ 386,462	\$ 149,687	\$ 236,775
Due from other funds	-	<u>53,196</u>	-	<u>53,196</u>
Total Assets	<u>\$ -</u>	<u>\$ 439,658</u>	<u>\$ 149,687</u>	<u>\$ 289,971</u>
<u>Liabilities:</u>				
Other liabilities	\$ -	\$ 439,658	\$ 149,687	\$ 289,971
Total Liabilities	<u>\$ -</u>	<u>\$ 439,658</u>	<u>\$ 149,687</u>	<u>\$ 289,971</u>

Schedule of General Fixed Assets by Source
June 30, 1992 - Schedule G-1

GENERAL FIXED ASSETS

Buildings and Land	\$ 11,347,055
Equipment	<u>3,969,191</u>
Total general fixed assets	<u>\$ 15,314,246</u>

INVESTMENTS IN GENERAL FIXED ASSETS

General fund revenues	\$ <u>15,314,246</u>
Total investments in general fixed assets	<u>\$ 15,314,246</u>

Schedule of Changes in General Fixed Assets By Function and Activity
For the Year Ended June 30, 1992 - Schedule G-2

	General Fixed Assets June 30, 1991	Additions	Deletions	General Fixed Assets June 30, 1992
General Government:				
City manager	\$ 15,265	-	-	\$ 15,265
City clerk	4,450	-	-	4,450
Finance	56,699	-	-	56,699
Tax collector	5,186	-	-	5,186
Municipal building	272,029	-	4,285	267,744
Planning and zoning	4,533	1,100	-	5,633
Total General Government	<u>358,162</u>	<u>1,100</u>	<u>4,285</u>	<u>354,977</u>
Public Safety:				
Police	596,834	31,625	16,146	612,313
Fire	988,805	15,083	-	1,003,888
Total Public Safety	<u>1,585,639</u>	<u>46,708</u>	<u>16,146</u>	<u>1,616,201</u>
Public Works:				
Engineering	6,096	-	-	6,096
Highway	917,980	449,038	3,260	1,363,758
Cemetery	74,771	-	-	74,771
Total Public Works	<u>998,847</u>	<u>449,038</u>	<u>3,260</u>	<u>1,444,625</u>
Education:				
School Department	10,536,578	750,000	-	11,286,578
Total Education	<u>10,536,578</u>	<u>750,000</u>	<u>-</u>	<u>11,286,578</u>
Culture and Recreation:				
Library	519,646	-	-	519,646
Recreation	92,219	-	-	92,219
Total Culture and Recreation	<u>611,865</u>	<u>-</u>	<u>-</u>	<u>611,865</u>
Total General Fixed Assets	<u>\$ 14,091,091</u>	<u>\$ 1,246,846</u>	<u>\$ 23,691</u>	<u>\$ 15,314,246</u>

Schedule of General Fixed Assets by Function and Activity
June 30, 1992 - Schedule G-3

	<u>Total</u>	<u>Building and Land</u>	<u>Equipment</u>
General Government:			
City manager	\$ 15,265	\$ -	\$ 15,265
City clerk	4,450	-	4,450
Finance	56,699	-	56,699
Tax collector	5,186	-	5,186
Municipal building	267,744	256,969	10,775
Planning and zoning	<u>5,633</u>	<u>-</u>	<u>5,633</u>
Total General Government	354,977	256,969	98,008
Public Safety:			
Police	612,313	398,187	214,126
Fire	<u>1,003,888</u>	<u>377,632</u>	<u>626,256</u>
Total Public Safety	1,616,201	775,819	840,382
Public Works:			
Engineering	6,096	-	6,096
Highway	1,363,758	653,059	710,699
Cemetery	<u>74,771</u>	<u>69,435</u>	<u>5,336</u>
Total Public Works	1,444,625	722,494	722,131
Education:			
School department	<u>11,286,578</u>	<u>9,078,992</u>	<u>2,207,586</u>
Total Education	11,286,578	9,078,992	2,207,586
Culture and Recreation:			
Library	519,646	457,220	62,426
Recreation	<u>92,219</u>	<u>55,561</u>	<u>36,658</u>
Total Culture and Recreation	<u>611,865</u>	<u>512,781</u>	<u>99,084</u>
 Total General Fixed Assets	 \$ <u>15,314,246</u>	 \$ <u>11,347,055</u>	 \$ <u>3,967,191</u>

